

THE PRESENT
LAND TAX IN INDIA
CONSIDERED.

PART I.

CHAPTER I.

ON THE LAND TAX OF THE ANCIENTS.

FEW subjects have undergone such a variety of opinions as that which regards the private rights of the people of Asia. It has been too generally asserted that all the land in the East belongs to the crown. This idea which had been handed down from the ancients*, met with confirmation from modern travellers, who do not appear to have sufficiently investigated the subject. In the year 1777 M. Anquetil du Perron, one of the most celebrated Oriental scholars in Europe, after a long residence in India, combated these erroneous doctrines, and took great pains to prove in an essay he

* Strabo, lib. xv. p. 1030. A. Diod. Sicul. lib. ii. p. 153.

wrote on this question, that*, not only was the notion false, but that the state of society described by some travellers, who denied even the existence of any private property at all in the East, neither did nor could exist under the actual circumstances of those nations. M. Anquetil du Perron proved that property in Asia was as carefully protected BY LAWS as in Europe; yet he did not deny that those laws were frequently infringed, though sometimes at the risk of the life or the crown of the prince. The author of the history of Mysore, who adopts the same views on this subject, has also exposed the absurdity of the prevalent opinion that private landed property did not exist in the East. He observes, “ a late author (speaking of Volney) broadly announces that in Syria there is no property, real or personal: an assertion which he might at any time have discovered to be false, by the purchase of a farthing’s worth of greens in the Bazaar.” †

I trust the time for maintaining such doctrines is now at an end, though there still exists a general notion that the sovereign in India is, and always was, not only in name but in reality, the proprietor of the soil. To repeat the assertions to the contrary that have so frequently been made by the best informed of those who have examined this question, would be of little use, unless they were supported by proofs, and it might only lead to endless discus-

* *Legislation Orientale.*

† *Wilks’s Mysore, vol. i. chap. v. p. 114.*

sions without effecting conviction. It is my intention therefore to enter very fully into the enquiry, and to submit to the impartial reader a series of evidence, drawn from sources which will scarcely be objected to, some of which are derived from persons, more or less the advocates of various systems opposed to each other.

One class of these persons maintains that the sovereign is the absolute proprietor of the soil, and that the cultivator is compelled by law to pay whatever may be demanded of him. A second class admits that, notwithstanding the proprietary right in the soil by the sovereign, the cultivator has certain privileges, such as that of always occupying the same field, of transferring that right to his children, and moreover in times of distress even of selling *the right of occupancy*: these persons agree also that as long as the landholder continues to pay to the sovereign the assessment fixed on his land he can by no means be deprived of it. Notwithstanding that all these privileges are fully admitted, these same persons deny the right in the soil to belong to the landholder. Thus though the sovereign can neither eject a tenant, nor appropriate his land to his own use, he is described as the sole proprietor of the soil. A third class asserts that the land neither is, nor ever was, the property of the crown; that the whole was originally divided into townships, of which a few members undertook to cultivate the land as proprietors; and that, for the sake of protection afforded by the government,

the cultivators were required to pay a portion of the produce. This portion has not at all times been uniform; for though at a remote period legislators fixed the amount, yet it has varied in different ages, and under different circumstances. The last class, advocating the cause of the cultivators against the pretensions of the sovereign, deny to the latter even the privilege of alienating the waste and common lands of the villages without the consent of the permanent landed proprietors: a point of the utmost importance, and which will be considered in the sequel of our enquiry. Such are the conflicting sentiments regarding the proprietary right in the soil. Before proceeding farther, however, it seems quite requisite to determine what particular qualities constitute the right in landed property. A very eminent lawyer* has stated that, "by the English law no subject can hold land in direct or allodial dominion;" that is to say, the owner of the land must pay homage to the sovereign or his representative, either by the actual or implied performance of some personal service, or by the payment of a portion of the produce. In England this peculiarity of landed tenures belongs to the feudal system, by which the whole land of the kingdom was partitioned out among the military chiefs who followed the Conqueror; and it is in conformity with this system, that every spot of ground is supposed to belong to some feu-

* Burton on Real Property, sect. i. chap. vi. col. 65. *a.*

dal estate, the proprietor holding it on condition of performing service or paying a commutation for that service, to the superior of the estate, denominated lord of the manor. It would not elucidate the condition of landed tenures in India to dwell on those of England, however close the analogy. All that has been said is with a view of showing, that so far from the integrity of landed property being impaired by homage done to the crown, either in personal service or by the presentation of a portion of the produce, *it is by these incidents alone that the validity of landed property in England is recognised.* I trust therefore it will be admitted *à priori*, that when an individual occupies a portion of land from his ancestors, of which he alone has the sole and undisputed use, which he can temporarily alienate by mortgage, or permanently dispose of by sale in concert with his heirs, that such individual is *bonâ fide* the proprietor. I am prepared to allow that onerous exactions may render the whole or part of the land of no saleable value in the market; but I deny on the other hand that this circumstance destroys otherwise than by violence, the inherent right of the owner.

The earliest and most authentic account we have of the existence of landed property is to be found in sacred history, wherein it is related that Abraham purchased a spot of ground in which to inter his wife Sarah. The simple but clear manner in which this transaction is related in the Bible is a true and

lively picture of Oriental manners at the present day. Abraham, the head of a tribe, probably the most respected of all the inhabitants in his country, with a mind fraught with justice and sound principle, goes in the fulness of his grief to request of Ephron to allow him to bury his wife Sarah (only just dead) in a cave or vault at the end of one of his fields, which field he wishes to purchase for the purpose. Ephron readily assents to give it up to the venerable patriarch, and tenders it in these words, which sufficiently mark the difference of rank between the individuals : —

15. “ My lord, hearken unto me : the land is worth four hundred shekels of silver, what is that between me and thee ? bury therefore thy dead ? * ”

16. “ And Abraham hearkened unto Ephron ; and he weighed to Ephron the silver, which he had named in the audience of the sons of Heth, four hundred shekels of silver, current money.

17. “ And the field of Ephron which was in Machpelah, which was before Mamre, the field, the cave therein, and all the trees that were in the field, and that were in all the borders round about, were made *sure*

18. “ Unto Abraham for a possession in the presence of the children of Heth, before all that went in at the gate of his city.”

The above transaction contains several very important features. In the first place, it appears

* Gen. chap. xxiii. ver. 15.

that Abraham did not deem it proper to accept of the field as a present, but that he chose to make it *sure* by buying it; the purchase and payment also were witnessed by the rest of the tribe of Heth, of which Ephron was a member, that they might bear testimony of the validity of the sale, and, moreover, it is expressly stated that the transaction took place in the presence of all the children of the tribe of Heth, that entered in at the gate of the city: indicating, as is still usual in the sale of lands in the East, that the town's people were assembled at the gate of the town to witness the bargain. It is clear therefore that in Canaan, in the time of Abraham, land was a valuable saleable commodity, and that certain forms were necessary to render its conveyance complete. Another circumstance is mentioned which marks the condition of landed property at that period: the field is described as being bounded by trees all around, by which it seems that the limits were not only very accurately defined, but that a barrier or fence existed to secure the crops from damage. Hedges, or boundaries of living trees, usually denote an advanced state of the agricultural art, and a conviction of real security. At a subsequent period we learn that, owing to the anticipation of a great dearth, Pharaoh the king of Egypt, at the instance of his minister Joseph*, exacted from his subjects one fifth of the produce of the land, and

* Gen. chap. xli. ver. 34.

laid it up in store. This provident measure seems to have saved, not only the native inhabitants from starvation, but also those of the neighbouring countries, who came to purchase corn in Egypt.* The cultivators sold all their cattle, their agricultural implements, and every thing they possessed, to obtain food from the king's granaries, and eventually they sold their lands to the king.† The possession could be of no use to the crown unless it were cultivated, and accordingly we find Pharaoh giving back the land to the original proprietors, on condition of their paying one fifth of the produce to him for ever. It is by no means clear what was the proportion of the crops to which Pharaoh was in the first instance entitled by law. He exacted one fifth of the produce, to guard against a famine; and having purchased the whole land as his own during that calamity, he restored it to the owners on the aforesaid terms. It seems, however, very unlikely that in this arrangement Pharaoh should have contented himself with establishing for ever only that which it had been always usual to pay. The inference that we may draw from this narrative is, that the plea for exacting a fifth was made in the first instance in anticipation of a great calamity, which afterwards did actually occur; but it by no means follows that this was the usual portion payable by the cultivator to the sovereign, for no more than a

* Gen. chap. xlvii. ver. 13.

† Ibid. vv. 20-26.

fifth was required in liquidation of the great debt of gratitude the people owed to him for their safety during the famine, and for the restoration of their lands after it ceased. The fact of the land-tax in Egypt being usually one fifth of the produce, is proved by the Romans finding it so when they occupied that country; and in this respect it differed from all other Roman provinces, which only paid one tenth of the produce, as will be hereafter shown. At a subsequent period of the same history, we find the Jews returning from Egypt into Canaan under Joshua; and their mode of carrying on war exhibits an example of the practice afterwards adopted by other nations of antiquity. Such of the inhabitants (Canaanites) as were not killed were enslaved, and their lands divided among the conquerors. On these lands an impost was levied for the benefit of the Levites, who were both the priests and rulers in Judea, which is expressly stated to be *a tithe*, a portion which has descended to the Christian Church. In addition to the tithe, in time of war the Levites also claimed the captives for slaves, and the cattle for their use.

GREECE.

From Egypt and Canaan we pass to the early periods of Grecian history. In the republics of Athens and Sparta, the conquerors divided the lands, and compelled the vanquished inhabitants to work for them as slaves. The estates, though at first large, gradually became subdivided on the extension of families, and the whole country was partitioned into districts. In a work that has lately appeared, entitled, *Œconomie politique des Athéniens*, translated from the German of M. Auguste Boekh into French, we find the following details of the ancient revenue system of the Greeks. The author states that he derives his information from a work on the same subject which bears the name of Aristotle. The sources of revenue are thus described: — “ La première et la meilleure sorte est ce qui vient de la terre, l'impôt foncier ou *dixième*. La seconde, les produits particuliers, l'or, l'argent, le cuivre, &c. &c. La troisième vient des douanes et des droits sur les ports. La quatrième, des droits perçus sur la terre et les marchés (*απο των κατα γην τε και αγοραιων τελων. . . .*). La cinquième, des impôts sur le bétail, et de la *dîme* qu'il supporte (*επι καρπια δεκατη*): par quoi il ne faut pas entendre quelque taxe pour le pacage dans les prairies communes, mais un impôt sur le bétail même, comme celui que Denys l'ancien levait avec une impudence et une dureté incroyable. Par la sixième espèce l'auteur entend la capitation

(ἐπι κεφαλοῖ), et l'impôt sur l'industrie (χειρωνοξίον).”

In this account we may perceive several important facts. First, that the cultivated land paid *one tenth of the produce* to the state; secondly, that uncultivated lands were used in common as pasturage, but one tenth of the grazing beasts were made over to the government: which, in other words, was exacting *one tenth of the produce* of common pasturages also. Mines and commerce likewise afforded sources of revenue, as well as the capitation-tax, probably levied on the aborigines, or cultivating slaves. The tenth of the agricultural produce was, however, the most profitable source of revenue; and it is for this reason that we find Solon urging the people not to allow their lands to lie waste: wherever lands belonged to the public, and were cultivated by slaves, force was used to compel the occupants to till them.*

ROMANS.

An edict to enforce the cultivation of public lands existed, at a very early period, among the Romans.† The portion of the crop demanded by the state was, almost every where, confined to *one tenth of the produce*, and the grain was usually laid up in public magazines, and sold or distributed,

* Beloe's Notes to Herodotus, vol. ix. p. 168.

† Adam's Antiq. p. 533.

according to circumstances.* The tenth was also extended to wood and iron.† Colonel Wilks, who has gone into great detail and has thrown much light on the subject of landed tenures in India, has also exhibited the condition of tenures under the Romans, in which he traces the close affinity to the system we find prevalent in the East. He observes,‡ “that while the territory was small, the lands appertaining to the principal chief, whether general, king, or emperor, would be cultivated by public slaves: as in the case of Campania, which territory was confiscated to the state, and the produce exclusively reserved for the public exigencies of Rome.” But the practice among the Romans varied under different circumstances. “In some instances, a tribute only was exacted from the conquered, and they were left under their own kings and laws. In others, colonies of Romans were sent forth to occupy foreign lands. From these colonists the state exacted *one tenth of the produce* of the grain, and one fifth of the produce of trees; the latter being the utmost that was ever demanded. The conquered people were allowed to enjoy such lands as were unoccupied by the colonists on the same terms; and the remainder of the land was either rented for a share of the crop, or kept for pasture. A very material difference existed, however, between the Roman colonists and the ancient land-

* Smith's Wealth of Nations, vol. i. p. 240.

† Gibbon, chap. xvii.

‡ Wilks's Mysore, vol. i. chap. v. p. 141.

owners (who paid *a tenth of the crop*), and a third class, called *aratores*, or annual ploughmen. The latter stipulated to receive a portion of the produce for their labour, being supplied with capital either by the government collectors, or more usually by the farmers of the revenue, who in the capacity of country bankers advanced money or grain, to be repaid after the harvest. These, who were termed *publicani* or *socii*, divided the business of their department into three branches: the customs, the pastures, and the grain crops; and the very name *decumani*, a term applicable alike to the payer and receiver, furnishes abundant evidence that one tenth part was the most common portion of the crop exacted. Spain paid one twentieth only of grain, and one tenth of the produce of trees.* The mode of realizing the amount by government was as follows:†—The revenues of a province were rented at public auction for a fixed sum, the farmers being restricted from raising the taxes by conditions previously promulgated in the *tabulæ* or public advertisements of the censor. The *decumani* made their annual settlements with the husbandmen for a certain quantity of grain or of money for each acre to be cultivated; calculating, in the former case, the amount of the produce, and agreeing for their estimated tenth. The *coloni* and ancient proprietors, therefore, held their lands in perpe-

* Wilks Mysore, vol. i. chap. v. p. 145.

† Livy, d. i. lib. 43. c. ii. and Cicero apud Wilks, pp. 20. 29, and his authorities.

tuity, on condition of paying *the estimated tenth*, while the *aratores* made their bargains annually, and paid according to the increase or decrease of their cultivation.

ANCIENT PERSIA.

In prosecuting the investigation of that part of the question which regards the portion of the crop assignable to the government, we find it stated by good * authority, that in Persia at a period anterior to the Mahomedan conquest, the cultivator paid *one tenth of his produce* to the state, and it will be subsequently shown that the *asherra* (or tenth) is the legitimate land-tax which exists in all Mahomedan countries at the present day. Despotism has no limits to her wants, nor to the excessive imposts she lays on the people; but there are certain established laws which despotic princes themselves are frequently obliged to respect, and such has been the case in regulating the tithe in most of the countries of the universe.

CHINA.

In China the whole of the lands are measured, and not only the extent but the average rate of

* Ayeen Akbury, vol. i. part iii. pp. 147-8, also, Legislation Orientale d'Anquetil du Perron, p. 273.

produce of each field is inscribed in a public register.* One tenth of the crop is set aside for the state, and the remainder is divided between the cultivator and proprietor according to agreement. More ample information of the remaining resources of the Chinese revenue might be given; the above is however sufficient to show that the sovereign is not the proprietor of the soil, but has only a share, and not a very considerable one, of the produce.

COCHIN CHINA AND SIAM.

In a work published in the year 1812, by M. de la Bissachere, on Cochin China, he describes the system of taxation in that country, in his third chapter; and I am indebted to some of the French missionaries who have also been in that country, for a confirmation of his statement. The territorial tax, he observes, is levied on all productive lands (houses and gardens excepted). This contribution is raised not so much according to the quantity as to the quality of the soil, which is divided into three classes. The amount of the land-tax is estimated at four per cent. of the gross produce, and it is paid by the cultivator, who shares equally with

* Abbé Grosier, apud Patton, *Asiatic Monarchies*, pp. 225, 226. *Memoires des Missionnaires de Pékin, concernant l'Histoire, &c. &c. des Chinois.* Paris, 1782, tom. vii. p. 65. note.

the land-owner or proprietor the remainder of the crop. Crown lands, made over to be cultivated by villages, pay one sixth, or about seventeen per cent. of the gross produce, to government.

BURMAN EMPIRE.

In the Burman empire, we find, from Colonel Symes, one of the most intelligent and observant of modern travellers, that “the government impost on cultivated land is only a *tenth part of the produce*: in consequence of which,” he observes, “agriculture is carried on with great success, and in a very excellent style.”

It has been thus shown, that from the epocha of the conquest of Palestine by the Jews to the present time, the tithe has generally been exacted as the portion of the land produce payable to the government. The tithe travelled into Europe with the Greeks and the Romans, and the Jewish impost has spread itself throughout Christendom. If we except the dominion of the Pope, in modern times, the monarchical government has every where been separated from the hierarchy, and has assumed the supremacy; but the Church has never relinquished her claim to the Levites' share which still pervades all Christian nations, while the government has been obliged to impose an additional tax on the land, as one of the means of meeting its expenses.

EUROPE.

In the decline of the Roman Empire, the Goths, the Visigoths, the Huns, and other barbarous hordes, invaded and overran Europe; and, according to the practice of all preceding nations, they claimed the land as their own, and divided it among them. Such of the inhabitants as escaped the sword were, like those in the countries of Canaan and Greece, condemned to perpetual slavery as serfs of the soil. This state of society did not continue: some estates became divided, while others increased in size. The lords of the latter became formidable to the kings (or chiefs of all the tribes); and, in the contest for power, the kings strengthened their own authority by weakening that of their feudatories. They enfranchised, wherever they could do so, the humbler classes, and conferred much of the land that lapsed to the crown on corporate bodies and cities. Wherever it was practicable, the king imposed direct taxes, called *taillage*, on the actual cultivators; still in most countries of Europe the knights and barons lost all claims on their baronial serfs. This has only lately taken place in Prussia, and in the Germanic states of Bavaria, Hesse-Cassel, and Hesse-Darmstadt, Wurtemberg, Mecklenburg, Hanover, and Saxony, where the cultivators, as at present in India, occupy small farms, and pay their land-taxes direct to the crown.

Thus we see the original land-owners reduced by conquest to the condition of cultivating serfs,

paying to an immediate superior all that he could extort of the crop. Land in this condition was no longer saleable, and the feudal chief who exacted the rent from the conquered might in truth be deemed the land-owner, or at all events lord paramount of the soil. In the course of time, the kings or chiefs of these nations increased their demands on the cultivator, who, having only a certain surplus produce, was compelled to deduct from the baron that which was paid to the king, and the latter eventually so engrossed the whole of the profit, that no balance was left for the feudatory baron, from whose dependence the cultivating serf became consequently emancipated. By this second revolution of property, the peasant has been restored to those original rights as proprietor, which his ancestors had lost by conquest.

After these introductory observations, we proceed to examine the condition of landed property in India, as affected by taxation.

CHAP. II.

LAND-TAX OF THE HINDOOS.

THERE are reasons for believing the present race of Hindoos to be of foreign origin; but at what time they entered India, and occupied the place of those aborigines which we still find in great numbers in every part of the country, will perhaps long be a matter of conjecture. The Hindoos have so little of real history, that we are lost in the mazes of their poetical effusions, in endeavouring to attain any satisfactory conclusions on the subject. We are, however, led to believe, from many circumstances, that they came from the north-west, and perhaps even from Thibet in the north, since it has been discovered that the Thibetans use an alphabet closely allied to the Sanscrit, and all tradition is against the supposition of the Hindoos having penetrated to the north. When they first came to India is uncertain; but a period between the years 1170 and 1180 before Christ has been assigned by some of our most able antiquaries*, as the æra of the great war alluded to in the Mahabharata, an heroic poem written to commemorate that event. The Hindoos were certainly then masters of all

* Bentley, Tod, and Wilson have, by different calculations, arrived at the same conclusion.

the northern part of India, and several great princes ruled over the country from the extreme western confines of Guzerat and Cutch, as far as the belt of snowy mountains to the east of Bengal and Behar. In the year 880 before Christ, Kulluca, a learned Bramin, is said to have collated a new edition of the institutes of an ancient legislator called Menu, which, being first translated by Sir William Jones, has lately undergone a new edition under the hands of Professor Haughton, of Hertford College. From this work we are led to believe that the Hindoos had not penetrated south of the Vindhya mountains in the time of Menu, nor even in that of Kulluca. I draw this conclusion from the territorial limits which the institutes assign as the abode of respectable men, alluding probably to Hindoos.* The

* Haughton's Institutes of Menu, chap. vii. v. 19. Between the two divine rivers Saraswati and Drishdawati lies the tract of land which the sages have named Brahmavarta, because it was frequented by the gods.

V. 20. Curucksbetra, Matsya, Panchala or Canyacubja, and Surasena or Mathura, form the region called Brahmarsi, distinguished from Brahmavarta.

V. 21. That country which lies between Hemavat (the snowy region) and Vindhaya, to the east of Vineswara (Guzerat) and to the west of Pryag (Allahabad), is celebrated by the title of Medha Desa (central region).

V. 22. As far as the eastern and as far as the western oceans, between the mountains just mentioned, lies the tract which the wise have named Aryaverta, or inhabited by respectable men.

V. 23. That land on which the black antelope naturally grazes, is fit for the performance of sacrifices; but the land of Mlechas, or those who speak barbarously, differs widely from it.

Greeks, who became only properly acquainted with this race on the invasion of Alexander, mention several great kingdoms in the vicinity of his operations, the inhabitants of which were regarded as an ancient and highly civilized people. About two centuries before Christ, the Brahmins in the west of India (Guzerat) are said to have created a new tribe; in other words, they gave authority to a race of warriors, whom they designated by the title of Agucûlas, or the fiery generation. These were divided into four branches, and it is said * that they produced a revolution in upper India, and subdued it for themselves; while it is believed that many of the former Hindoo inhabitants retreated before them to the south. This tradition receives confirmation from another fact, which is, that although there are grants and historical records in the south, which go back to about the period of the Christian æra, there is no satisfactory proof that the country was occupied by Hindoos much before that time. Whatever was the fate of the original inhabitants of the north of India, we discover few, except Hindoos, in the open country, but we find abundant traces of the aborigines living

The above extract describes all upper India north of the Nerbudda river. The Mlechas, or those who speak barbarously, do not inhabit the land on which the antelope delights to graze, such as wide and extensive plains, but hills and forests, into which the black antelope never enters.

* This subject has been largely discussed in the splendid work of Colonel Tod on Rajputhana.

separately from them in their native fastnesses. In the south the aborigines are still retained in slavery, as when they were first subdued.

From these premises I am led to suppose that the institutes of Menu, as they have been handed down to us through Kulluca, were formed for Hindoos then only inhabiting northern India. I conceive that this race, as it extended its conquests, also gradually introduced its institutions; and it is to this circumstance alone, without insisting on the very improbable event of the whole of India being subject to one monarch, that we may ascribe that general similarity of custom and law which pervades the country. It has been already explained that the institutes were translated by Sir William Jones; and he considered the original work so important, that he caused all the commentary of Kulluca throughout to be printed in italics, to distinguish it from the original text of Menu. This circumstance will hereafter prove of importance.

Menu exhibits to us the duties of the prince and the rights of the subject. He also affords us a model of the constitution of a Hindoo government; and we may conclude from that which we find in modern times, that the latter does not essentially differ from the former.

CHAPTER VIII. v. 35. “A king is created as the protector of all those classes and orders of men who from the first to the last discharge their duties.”

In another part of the same chapter, he pro-

ceeds to describe the organization of the government.

V. 114. “ Let him place as the protection of his realm a company of guards, commanded by an approved officer, over two or three hundred districts*, according to their extent.”

115. “ Let him appoint a lord of one town with its district, a lord of ten towns, a lord of twenty towns, a lord of a hundred, and a lord of at thousand.

116. “ Let the lord of one town certify of his own accord to the lord of ten towns any robberies, tumults, or riots which arise in his district (township) which he cannot suppress; and the lord of ten to the lord of twenty.

117. “ Then let the lord of twenty towns notify to the lord of a hundred, and let the lord of a hundred transmit the information to the lord of a thousand townships.

118. “ Such food, drinks, and other articles as by law should be given each day by the inhabitants of the township to the king, let the lord of one town receive as his perquisite.†

119. “ Let the lord of ten towns enjoy the produce‡ of two-plough lands, or *as much ground as can*

* Properly township.

† The king is entitled to purveyance or tallage from each village, but in his absence the village pays the contribution to his representative, the governor for the time being.

‡ By the produce is meant the revenue derivable from the land to the crown.

be tilled with two ploughs, each drawn by six bulls; the lord of twenty, that of ten ploughs; the lord of a hundred, that of a village or small town; the lord of a thousand, that of a large town.

120. "The affairs of those townships, either jointly or separately transacted, let another minister of the king inspect; who should be well affected, and by no means remiss.

121. "In every large town or city let him appoint a superintendent of all affairs, elevated in rank, formidable in power, distinguished as a planet among stars.

122. "Let that governor, from time to time, survey all the rest in person; and by means of his emissaries let him perfectly know their conduct in their several districts.

123. "Since the servants of the king whom he has appointed guardians of districts are generally knaves, who seize what belongs to other men, from such knaves let him defend his people.

124. "Of such evil-minded servants as wring wealth from subjects attending them on business, let the king confiscate all their possessions, and banish them from his realm."

These extracts afford us sufficient proof of a well-organized system of local superintendence and administration. As a warning to kings themselves, the author pronounces the following severe judgment: —

CHAPTER VII. v. 46. "A king addicted to vice arising from love of pleasure will not only lose

his wealth and virtue, but may even lose his life from public resentment.”

In the following chapter on law, civil and criminal, there are exhibited strong instances of the foresight of the legislator, and of the care with which he has provided for the due administration of justice.

“ The king is the head of the court.*

“ He may however appoint a substitute as chief judge, but he cannot sit without having at least three other judges or assessors on the bench.

“ Witnesses must be examined in court.

“ Judges are required to attend to the manner in which the witnesses give their testimony, as well as to the nature of it.

“ The king’s court is the guardian of the property of minors under sixteen years of age.

“ Escheat cannot be applied to the king’s use, till public proclamation for heirs has been made for three years.

“ A sixth, a tenth, or a twelfth, according to circumstances, is the droit of the king for the preservation of property which has been retained by the king in default of owners or heirs.

“ Of old hoards and precious minerals dug out of the earth the king is entitled to half, by reason of his general protection, and because he is the lord paramount of the soil.”

We shall now proceed to show what privileges

* Vide Haughton’s Institutes of Menu, chap. viii.

belong to him as lord paramount of the soil, and what rights to the occupant.

CHAPTER IX. “Sages who know former times consider this earth (Prithivi) as the wife of king Prithi; and thus they pronounce cultivated land to be the property of him who cut away the wood, *or who cleared and tilled it*, and the antelope that of the first hunter who mortally wounded it.

49. “They who, having no property in the field, but having grain in their possession, sow it in soil owned by another, can receive no advantage whatever from the corn which may be produced.”

The care which the legislator has taken to guard against the infraction of the landlord’s rights will be best shown by what follows.

In Chapter VIII. On Private Rights, we find it thus recorded: —

237. “On all sides of a village or small town let a space be left for pasture, in breadth either four hundred cubits (200 yards), or three casts of a large stick, and thrice that space round a city or considerable town.

238. “Within that pasture ground, if any cattle do any damage to grain in a field unenclosed with a hedge, the king shall not punish the herdsman.

239. “Let the owner of the field enclose it with a hedge of thorny plants over which a camel could not look, and let him stop every gap

through which a dog or a boar may thrust his head.”

Again:—

245. “ If a contest arise between two villages or *landholders* concerning a boundary, let the king or *his judge* ascertain the limits in the month Jaistha (July)*, when the landmarks are seen most distinctly.

246. “ When boundaries are *first* established, let strong trees be planted on them: Vatas, Pip-palas, Palasas, Salmalas, Salas or Talas, or such trees (*like the*) Udumbra or Vapadi, as abound in milk.†

247. “ Or clustering shrubs or Venûs of different sorts, or Samie trees and creepers, or Laras and clumps of Cubjaca, and mounds of earth should be raised on (around?) them, so that the landmarks may not perish.

248. “ Lakes and wells, pools and streams, ought also to be made on the common limits, and (also) temples dedicated to the gods.

249. “ The persons concerned, reflecting on the perpetual trespasses committed by men here below through ignorance of boundaries, should cause other landmarks to be concealed under ground:—

250. “ Large pieces of stone, bones, tails of

* The crops in the north of India are then either off the ground, or so low that the landmarks may easily be pointed out.

† Prickly Euphorbias, which are tenacious of life, and are not easily eradicated.

cows, bran, ashes, potsherds, dried cow-dung, bricks, tiles, charcoal, pebbles, and sand.

260. "And substances of all sorts which the earth corrodes not even in a long time should be placed in jars, not appearing above ground on the common boundary.*

261. "By such marks, or by the course of a stream, and long continued possession, the judge may ascertain the limits between the lands of two parties in litigation.

253. "Should there be a doubt even on the inspection of those marks, recourse must be had for the decision of such a contest to the declaration of witnesses.

254. "Those witnesses must be examined concerning the landmarks in the presence of all the townsmen or villagers of both the contending parties.

255. "What the witnesses, thus assembled and interrogated, shall positively declare concerning the limits, must be recorded in writing, together with all their names.

256. "Let them, putting earth on their heads, wearing chaplets of flowers, and clad in red mantles, be sworn, by *the reward of* all their several good actions, to give correct evidence concerning the metes and bounds.

257. "Veracious witnesses, who give evidence

* Such deposits, when found, would prove that they could not have been buried there accidentally.

as the law requires, are absolved from their sins ; but such as give it unjustly shall be fined two hundred *panas*.

258. “ If there be no witnesses, let four men* who dwell on all the four sides of the two villages make a decision concerning the boundary ; being duly prepared, *like the witnesses*, in the presence of the king.

259. “ If there be no such neighbours on all sides, nor any men whose ancestors had lived there since the villages were built, nor other inhabitants of towns who can give evidence of the limits, the judge must examine the following men who inhabit the woods :—

260. “ Hunters, fowlers, herdsmen, fishers, diggers for roots, catchers of snakes, gleaners, and other foresters.

261. “ According to their declaration when they are duly examined, let the king with precision order landmarks to be fixed on the boundary-line between the two villages.

262. “ As to the bounds of arable fields, wells, or pools, gardens, and houses, the testimony of next neighbours on every side must be considered as the best means of decision.

263. “ Should the neighbours say any thing untrue about a landmark, the king shall make each

* This must not be taken literally. Four men is a figure of speech for several men ; as we should say, collect a dozen men in all the four corners, without meaning exactly twelve men, or literally the four corners.

of those witnesses pay the middlemost of the three amercements.

264. "He who by means of intimidation shall possess himself of a house, a pool, a field, or a garden, shall be fined two hundred *panas*; but only one hundred, if he trespassed through ignorance of the right.

265. "If the boundary cannot be *otherwise* ascertained, let the king, knowing what is just, *that is, without partiality*, and consulting the future benefit of the parties, make a boundary-line between their lands. This is a settled law."

On the subject of the sale of land, Menu requires six formalities to be observed:—

"1st, The assent of townsmen.

"2d, The assent of kindred.

"3d, The assent of neighbours.

"4th, The assent of heirs.

"5th, The delivery of gold.

"6th, The delivery of water."

The assent of townsmen and of kindred, to give the transaction publicity; the assent of neighbours, for the sake of preventing future disputes about boundaries; and the assent of heirs and of kinsmen, to show the right of the individual to sell. The sale of immovable property also requires the donation of gold, to render the conveyance complete. There is a remarkable coincidence, in the whole of this edict, to the circumstances attending the sale of the field of Machpelah to Abraham. The practice of giving a valuable

consideration, in order to render the purchase of land complete, seems to have travelled from the East into Europe, and, it is well known, forms one of the provisions of the English law of conveyancing at the present day.

Having proved sufficiently for my purpose the perfect existence of private property in the land, I shall proceed to show what claims the lord paramount of the soil has on this private property. Menu thus describes the king's sources of revenue, in which description is included, incidentally, the tax derived from the land:—

CHAPTER VII. 127. “Having ascertained the rates of purchase and sale, the length of the way, the expenses of the food and of condiments, the charges of securing the goods carried, and the neat profits of trade, let the king oblige traders to pay taxes on their saleable commodities:—

130. “Of cattle, of gems, of gold and silver, added each year to the capital stock, a fiftieth part* ; OF GRAIN AN EIGHTH PART, A SIXTH, OR A TWELFTH, ACCORDING TO THE DIFFERENCE OF THE SOIL, AND THE LABOUR NECESSARY TO CULTIVATE IT.

131. “He may also take a sixth part of the clear annual increase of trees, flesh-meat, honey,

* A remarkable instance of the deference shown to ancient customs and laws is exhibited in the practice regarding the droits of seignorage on precious gems, even in modern times. The portion of the gems taken from the Golconda mine was two per cent in the time of Tavernier, as related by Anquetil du Perron in his notes on the travels of le Père Paulin Bartholemi, vol. iii. Paris edit. 1808.

clarified butter, perfumes, medical substances, liquids, flowers, roots, and fruit.”

Thus we find the following were the legitimate rates of taxation :—On gems and precious metals, two per cent. ; on corn produce, either eight, twelve, or seventeen per cent. of the crop, according to the nature of the soil and the labour.

Provision, however, is made by the legislator for the emergencies of war. He observes :—

CHAPTER X. 118. “ A military king, who takes even a fourth part of *the crops of his realm*, at a time of urgent necessity, *as of war or invasion*, and protects his people to the utmost of his power, commits no sin.

119. “ His peculiar duty is conquest, and he must not recede from battle ; so that, while he defends by his arms the merchant and husbandman, he may levy the legal tax, *as the price of protection*.

120. “ The tax on the mercantile class, *which in times of prosperity must only be a twelfth part of their crops, and a fiftieth part of their personal profits*, may be an eighth of their crops *in a time of distress, or a sixth, which is the medium; or even a fourth, in great public adversity* : but a twentieth of their gains in money and other movables is the highest tax. Serving-men, artisans, and mechanics, must assist by their labour*, *but at no time pay taxes*.

* One day's labour in the month, or twelve days per annum.

Having exhausted all that seemed to my purpose from the ancient Hindoo code, I think we must conclude that the laws not only define with accuracy the rights of the king and the subject, but restrain the former in ordinary times from taking more than 17 per cent. of the produce of the BEST land.

It is curious to observe how this state of the laws struck the ancients. The historians of Alexander, and after them Strabo and Diodorus, according to Dr. Robertson, give the following picture of Hindoo society* :—“ Though monarchical government was established throughout India the sovereign authority was far from being uncontrolled. The Brahmins, or priests, were of the highest and most sacred class ; their blood could not be spilt without incurring the deepest guilt, and their office required them to warn the sovereign when his conduct was contrary to the laws of the realm. Their admonition and even their censures were to be received with submissive reverence † ; and instances are recorded of those monarchs who refused to be guided by their advice being deposed and even put to death.” ‡

While such deference was due to the sacred character of the Brahmins, the public officers of the government, whether military or civil, were for the

* See Robertson's Appendix, Hist. of India, p. 240.

† Strabo, lib. xv. p. 1029.

‡ Preface to Code of Gentoo Laws, pp. 102. 116.

most part chosen out of the same caste as the sovereign himself. These offices were usually hereditary; and such was the local influence and power of those holding them, that any violent infraction of the rights of any of those chiefs endangered the public peace and produced revolution. Nor were certain rights confined only to the upper classes: the cultivators enjoyed specific rights which could not be infringed. In the time of Alexander* “the cultivators contributed a fourth part of their crops to the sovereign; and as long as the husbandman continued to pay the government dues, the land occupied by him descended from generation to generation like private property.” The fourth part alluded to was the war-tax, which Porus and those Indian princes who opposed Alexander had a right to levy according to the law.† “Even war,” says Dr. Robertson, “did not interrupt the labours of the husbandman, or endanger his property. It was not uncommon, we are informed, that, while two hostile armies were fighting a battle in one field, the peasants were ploughing or reaping in another in perfect tranquillity.” The Greeks, though possessing at the time the most perfect civil institutions at that time known in Europe, mention those of the Indians in the time of Alexander with great admiration, and as instances of high civilisation and improvement. “It is not wonder-

* Strabo, lib. xv. p. 1030. Diod. Sicul. lib. ii. p. 53.

† Ib. p. 1030.

ful, therefore," observes Dr. Robertson,* "that the ancients should describe the Indians as a most happy race of men; and that the most intelligent modern observers should celebrate the equity, the humanity, and the mildness of Indian policy."

It is not intended by these quotations to prove that the institutes of Menu, collated by Kulluca 2700 years ago, however venerable, are strictly applicable to the Hindoos of modern times, no more than the laws of Alfred are suited to England at the present day, but both may be deemed the basis of the common law of both nations.

Although Menu has embraced all subjects of legislation, and has entered into much detail regarding the rights of landed property, he has laid down no rules for the internal economy of villages and towns: a circumstance the more remarkable, as this part of the Hindoo constitution appears once to have been universal throughout the country.

Each village in India contains within itself the seeds of an entire republic or government: wars, deluges, pestilence, or famine, may break it up for a time, but it has a tendency to re-unite which nothing can prevent. It consists of an agricultural corporation owning all the land, at the head of whom is a chief elected by the corporation. It has also at least one individual of all the crafts necessary to agriculture and essential to the comforts of rural life.

* Robertson's India, Appendix, p. 244.

The description of this little community has been so often before the public, that much detail is here unnecessary. It consists of a head of the village, originally elected by the people, whose office is confirmed by the king and is hereditary in the same family. This officer in the ancient* law-books is termed Gram-Adikar, while his deputy, or record-keeper, usually of the class of Brahmin, is styled Gram-Lekuk. The other village officers are denominated Balowtay, and are twelve in number; viz.—

1. The Carpenter.
2. The Blacksmith.
3. The Shoemaker.
4. The Mhar.
5. The Cordwainer.
6. The Potter.
7. The Barber.
8. The Washerman.
9. The Priest of the temple.
10. The Schoolmaster and the Astrologer.
11. The Bard or village poet.
12. The distributor of the water.

Besides these there are twelve others denominated Alowtay.† Part, if not the whole, of these

* Vignianeswara Sastra and others.

† The following are the twelve Balowtay, and twelve Alowtay, according to the general, but not universal opinion of the Mah-rattas; — First, *Balowtay*. — The head of the twelve Balowtay is the carpenter. Second, the blacksmith. Third, the shoemaker and currier. Fourth, the Mhar, or Dher. This is a person of

officers exist in every village, from Ceylon to Cashmeer.

The land belonging to every township is accurately defined, and the village officers above men-

the very lowest order of Shunkerjatee, except the Mang; but on the village establishment his duties are very important. The Mhar acts as scout, as guide, frequently as watchman; he cleans travellers' horses, and is obliged, if required, to carry the travellers' baggage; he is a principal guardian of the village boundaries, and in Maharashtra, the Mhars are a very active, useful, and intelligent race of people. Fifth, the Mang, makes all leather ropes, thongs, whips, &c. used by the cultivators; he frequently acts as watchman; he is by profession a thief and executioner; he readily hires himself as an assassin, and when he commits a robbery, he also frequently murders. The Mangs are not so intelligent as the Mhars: both the one and the other eat the carcasses of cattle that have died of disease, and are exceedingly filthy in many respects. Sixth, the potter. Seventh, the barber. Eighth, the washerman. Ninth, the *goorow*, who is a shooder employed to wash, ornament, and attend the idol in the village temple; and on occasions of feasting, to prepare the *patrowlee* or leaves, which the Hindoos substitute for plates. They are also trumpeters by profession, and in this capacity are much employed in Mahratta armies. Tenth, the *joshee* or astrologer, is a Brahmin who calculates nativities, foretells lucky and unlucky days, &c. Eleventh, the bhat or bard. Twelfth, the moolana, so called by the Mahrattas, is the moolla, or Mahomedan priest; and it is very strange how he is found ingrafted on the Balowtay establishment of a Hindoo village; if on the Alowtay, which some say he ought to be, it would have been less unaccountable, especially if we admit, as is frequently done, that the institution of the Alowtay must have been at a period long after that of the Balowtay; but this seems little more than mere conjecture. — The moolana has charge of the mosques and burial places of Mahomedan saints, and manages the affairs of Enam, or freehold lands attached to them. He performs the ceremony

tioned are retained on the spot by the assignment of a portion of it to each. These lots are usually situated on the borders of the village limits, in order

at Mahomedan marriages, and ought to be competent to all the duties of a Moolla; but he is very often found where there is no Mahomedan family except his own, and is known to the Mahratta population as the person who kills their sheep and goats when offered as a sacrifice at temples, or in their fields, to propitiate the deities presiding over the different *stulls*, or great divisions of the village lands. The Moolana, likewise, kills the sheep for the *Katik*, who, although frequently mistaken for the butcher, is, in fact, the person who cleans and exposes the meat for sale. The Moolana is entitled to two pice (small copper coin), and the heart of every animal he kills for the *Katik*. Some of the Mahrattas are unmindful of the ceremony, but in general they profess not to eat flesh, unless the *neyt* has been pronounced by the Moolana, or some Mussulman capable of repeating what renders the flesh of any animal *hullal*, or lawful to be eaten. To account for this extraordinary adoption of Mahomedan observance puzzles the Hindoos. The Moolana has the same kind of allowances as the other Balowtay. Second, the *Alowtay*, are: First, the Sonar, or goldsmith; he is assayer of coins, as well as the maker of gold and silver ornaments for the richer inhabitants. Second, the Jungum, or *Gooroo* of the Lingait sect. Third, the tailor. Fourth, the Kolee, or water-carrier. Fifth, the Tural, or Yeskur, is a Mhar; but the *Alowtay* rights, which constitute the Tural's emoluments, are distinct from the Balowtay of the Mhars. It is the duty of the Tural to remain in the village, and never to quit its boundary. He is at the constant call of the Patell, but his particular duty is to attend strangers, and take care of all travellers from the moment of their entering the village; of which, if walled, the Tural is porter. He furnishes all necessary information, as well as supplies, to strangers, and is often extremely useful to them. His duties are very numerous. Sixth, the gardener. Seventh, the Dowree Gosawee, a

to give to the hereditary officers a perfect knowledge under all circumstances of the boundary of the township. The whole land seems originally to have been divided into ten, twenty, or more shares, each bearing the names of the first settlers. The government portion was originally paid in kind, and its amount was taken from the gross produce, estimated according to the quantity of seed sown, or according to the actual crop. Each cultivator also contributed something as fees to all the village

religious personage who beats the *Dour*, a species of small tambourin. Eighth, the Gursees, or piper. The Gursees, as already noticed, are said to be descended from the aborigines of Dhund Karinya, the forest, or country between the sources of the Beema and Cavery. Ninth, the Ramoosees, or Bheel. These, although their office is the same when employed on the village establishment, are different castes of people, but they resemble each other in many of their habits; both are professed thieves. The Ramoosees belong more particularly to Maharashtra. The Bheels, in the Mahratta country, are only found in Candeish, and along the Syhadree range, north of Joonere. In villages, they generally hold the office of watchman; and when a country is settled, they become useful auxiliaries in the police; but under a weak government, or when anarchy prevails, they quit their habitations, and become thieves and robbers. The Ramoosees use the sword and matchlock: the Bheels more commonly the bow and arrow; the latter are less domesticated than the former. Bheels abound to the north of the Nerbuddah, and over the greater part of Guzerat. When employed on the village establishment, they are, in that province, called *Burtinneas*. Tenth, the Telee, or oil seller. Eleventh, Tambowlee, or pawn leaf vender. Twelfth, the Gonedulle, or beater of the *tambhut*, a double kettle-drum.—*Grant's History of the Mahrattas*, vol. i. p. 31.

officers, who received these fees in addition to the lands they occupied free of tax to the king. The Gram-Adikar, or village mayor, originally elected by the people, was at the same time the representative of the inhabitants and of the government. He decided disputes, either in person or by convening a court of arbitration: he was the head of the police; and the whole community was bound to produce to the government either the property or the thief in case of robberies, and the guilty in more serious cases, such as of murder. Besides the government tax an extra contribution was made for village expenses, not unlike that of the parish rates in Europe. The most minute details of the transfer and sale of land, of rents and contracts, as well as of receipts and disbursements, were recorded by the village clerk, or Gram-Lekuk, under authority of the Gram-Adikar, whose accounts were always open to inspection. Thus each village was in itself a small state, several villages formed a district, over which also presided a chief denominated Des-Adikar, and under whom was also a record-keeper, denominated Des-Lekuk.* The former superintended all the villages of his department, as the Gram-Adikar presided over the concerns of his

* The appellation of the village headmen and clerks, and the district chiefs and their record-keepers, differs in the various tongues of the several nations wherein they are found, though the duties and perquisites are everywhere of a similar nature. The general term here given is derived from the Sanscrit law books.

village; and the Des-Lekuk received from the village clerks their accounts, and presented an abstract to the government. These latter officers were usually conciliated by the villages, by assignments of land from each, and were paid by the government by a per centage of the collections. The proportion of each remuneration was not defined, and seems to have differed in various parts; though for the most part a tenth of the revenue divided between these district chiefs appears to have been the fee of office.

It was not unusual for the king to maintain his army, and to reward the officers and nobles of his courts, by assignments on the revenue; and, although those chieftains resided in the districts themselves, they had no authority to interfere in the ancient usages of the people, but merely to receive the king's dues, permitting the village communities to manage their own concerns.

As each village, however small, employed at least one of the principal mechanics, so, when it became enlarged to the capacity of a town, a certain number of each craft formed a corporate body, like that of the agriculturists. These bodies then chose their chief or alderman in the same way as the landowners elected their mayor, and through him the government imposed its taxes on the ward and carried on its intercourse. In large cities there are aldermen of wards and corporations, the latter having their own bye-laws and a court of adjudi-

cation for their own affairs independent of all other courts.*

A summary of the civil institutions of the Hindoos having been thus given, I shall proceed to an examination of those authorities in which we find local information contained as to the landed tenures. It is known that the Hindoo nations, many centuries, perhaps thousands of years, after their occupation of India, were in their turn invaded by the Mahomedans in the early part of the eleventh century. From that time till the beginning of the eighteenth century, the Moslems continued to press onward from the north, and established their authority, more or less, from Cashmeer to the neighbourhood of Madras. A reaction then took place on the part of the Hindoos, and the Mahomedan power gradually declined during the whole of the last century, till at the present day the mere shadow of its former existence remains, in the courts of the Emperor at Delhi, the Nizam at Hyderabad, and the King of Oude.

The Mahomedan conquest and rule was subversive of the Hindoo governments, and in a great measure of its institutions. In seeking for the picture of the latter, therefore, we must proceed far to

* These courts under the name of Panchayut, or council of five, assemble under an order from the alderman or Setty, and adjust all matters concerning the caste or corporation; imposing fines, dissolving marriages and other contracts, and settling the payments of debts without the intervention of the king's courts. The awards in these courts, too, are usually final.

the south, where the Mahomedans never penetrated. By this means, I am in hopes that, by tracing the Hindoo institutions from that quarter, I shall be able to show what the original rights of the people were under their own sovereigns.

CEYLON.

I commence this examination from the island of Ceylon, where, though the inhabitants are for the most part not of the Brahminical faith, yet they evidently belong to the same class of Hindoos which first conquered India from the indigenious race. To the exertions of an able and talented public servant of the British government* we are indebted for a very excellent statistical account of the island, derived from materials and information acquired on the spot after many years' residence. We have little intelligence regarding the ancient history of the people, and nothing authentic, till the arrival of Europeans, in the fifteenth century. The splendid remains of edifices for public worship, and for supplying the lands with water, described by this author, bespeak a degree of former wealth and magnificence no longer to be found. An artificial lake, of fifteen miles circumference, whose waters are confined, and a dam supported by buttresses of

* M. Bertolacci, who for many years held some of the highest offices under the king's government on the island.

† Bertolacci's Ceylon, p. 13.

solid masonry, the blocks of which are from twelve to fourteen feet long, and thick in proportion, is still to be seen. In another place a dam, of 150 feet breadth at the base, and 30 at the summit, connecting two hills, is particularly worthy of notice. The water in these reservoirs is regulated by sluices, which draw up and down in front of arches, constructed in the masonry for the purpose. The author very justly observes, "In these splendid works we find thus the incontestable signs of an immense population, and an extensive agriculture."

In Ceylon, as in other parts of India, we discover a race of aborigines, having a distinct religion, and dwelling in the forests. "The Vedas* or Bedas, who by all appearances are the only indigenous nation in the island, live in a savage state, in all that large forest which extends from the south to the east and north upon the borders of our frontiers, as well as far into the Candian territories, and upon the Warney provinces."

The Hindoos, of which there are two classes, form the mass of the population : added to these is a considerable colony of Mahomedans, descended from the Arab traders and settlers who have carried on commerce with the island from a very remote period. The real Ceylonese pretend to derive their origin from Siam, and profess the tenets of the Bhoodist faith. They form the nations of the interior of the country, and were till lately go-

* Bertolacci, p. 40. et seq.

verned by the King of Candy; while those Hindoos professing the tenets of the Brahminical faith are of the same stock as the inhabitants of the Peninsula, and differ little from them in their manners.

M. Bertolacci assumes that the whole of the land in Ceylon is by law the property of the crown; but, in examining more minutely the conditions of the tenures, we find the existence of landed property as fully and firmly established as in most other countries. He observes, "that *the variety of tenures is so great*, and the consequent distinctions so many, that few individuals are masters of the subject."* From this passage, the reader is naturally put on his guard from supposing the universality of the regal proprietary right.

He has divided the tenures into three principal classes, each of which he subsequently subdivides:—

1st, Crown lands, the domain of the fisc.

2d, *Lands permanently alienated by the crown, which descend to heirs in perpetuity, and are saleable.*

3d, *Lands alienated to individuals or families on condition of their performing certain duties.*

The first class is subdivided into five distinct heads:—

1st, Moittetoe: lands cultivated for the use of the king's household with particular species of grain.

* Bertolacci, book iii., Tenure of Land, p. 283.

2d, Retneinde : lands cultivated by the king's own servants or slaves.

3d, Ratnahara : crown lands capable of culture, and rented to cultivators on terms made at the time with the king's officers ; the conditions of which are usually the free occupation for five years without payment of tax, and subsequently a payment *of one tenth of the produce* if on high soil incapable of irrigation, and of one fourth * when capable of being irrigated. In case this land be occupied without permission of the king, he demands one half of the produce.

4th, Mallapalla : land formerly alienated in remuneration of service, but which has lapsed in failure of male heirs.

5th, Nellipalla : land which has been resumed in failure of the requisite service.

The second class (the saleable land) is termed Parveny.

1st, Parveny lands are those which have been granted by the crown to families or individuals originally for the performance of service, but in failure of the service, they have been allowed to remain in the hands of the possessors and their pos-

* It is necessary to explain in this place, that land will yield, when abundantly watered, a crop, which, from its value and quantity, is worth twenty times that of a crop of dry grain. The government goes to a vast expense in constructing tanks, aqueducts, and other public works, which it is obliged to keep in repair. This entitles it, therefore, to an extra share of the produce.

terity. When these lands have been converted into gardens they are exempted from tax, while others are held on the following tenure,

2d, Atta Parveny land, paying *one tenth* of the produce.

3d, Andra Parveny land, paying one half of the produce.

4th, Combra Parveny land, paying one fifth.

5th, Carwoodeny Parveny land, paying one fifth.

The third and last class comprise the lands alienated to the families of persons performing public service, either in the village or the district. Such lands, while the service is performed, are liable to no tax, and they descend hereditarily to the male heir, but they cannot be sold, as in case of failure of heirs they revert to the government. *

“ In this manner the civil and military officers of the native Ceylonese were paid. The heads of the civil offices in the different districts were formerly the Corales †, who had under them the Atta-Corales, the Vidans, the Lecams, Mayorales, Naides,

* Bertolacci's Ceylon, book iii. part ii. No. I. p. 288.

† “ The Corale is an overseer or civil commissioner of a province; he has under him several Atta-Corales or assistants, and several other officers for the administration of all civil matters in his province. The Vidans, or heads of villages, were particularly charged with the police, the protection of the people, the regulation of agriculture, and to see that the share of government was rendered as it became due. The Lecams, clerks or writers, are persons who keep the public accounts; the Mayorales are tax gatherers; Coolies, labourers

and Coolies. The military are the Moodeliars, Mohanderams, Aratchies, Canganees, and Lascareens, the several appellations for officers of different grades.”

In consequence of the numerous disputes between the Corales and the Moodeliars in the time of the Dutch government, it placed whole districts under the charge of the Moodeliars, and abolishing the office of Corale, vested all the civil authority in the hands of the military commandant.

This system prevailed till the British government conquered the island, in 1795. At that time a land-tax of *one tenth of the produce* was imposed on these lands, in lieu of service, but they were confirmed to the possessors and their heirs for ever, and rendered saleable; while the individuals holding them were either retained in the public service, on a fixed salary, or removed, as their services were required.

“ This is the present condition of those lands, which were formerly held immediately under personal service tenure, in the provinces inhabited by the Ceylonese.”*

After the conquest of a considerable part of the north of Ceylon, by the people of the continent, a reaction appears to have occurred on the part of the ancient inhabitants, and the Malabar nation

of different occupations; and the Naidēs are their headmen or overseers to conduct and regulate their work.”

* Bertolacci's Ceylon, book iii. part ii. No. I. p. 294.

was compelled to pay tribute to the government of Candy. In all the provinces extending from Putlam round the northern coast as far as Batticala, the government share of rice in the husk is invariably *one tenth* of the gross produce. It is unnecessary to go into the details of agricultural settlements made between individuals, my object being to show the tax imposed by the sovereign on the landholder. We may reduce what has been above stated to the following conclusion,

1st. That formerly, as well as at present, the sovereign was the "lord paramount" of all unclaimed land, and that a considerable portion of his revenue was derived from its culture on his own account.

2d. That he received from all persons occupying land on their own account *one tenth* of the produce, in consideration of which the possessor might sell or alienate his land in any manner he chose.

3d. That the king conferred on the public functionaries of his government the entire usufruct of certain lands for the performance of special service.

4th. That these lands were hereditary; but in failure of male heirs, or of service performed, the estates reverted to the crown.

5th. That in each village in Ceylon was a Vidan (Gram Adikar) and Lecam (Gram Lekuk); in the

districts were chiefs, denominated Desavies and Adigars (Des Adikars).

These, according to our author, had lands assigned to them free of tax, in remuneration for services to be performed; but under the British government their services have been paid for in money, and their lands taxed like the rest of those on the island, in *one tenth of the produce*. All these lands are saleable like other private property.*

* The difficulty with which Europeans understand the nature of landed tenures in India, and the fact of existence of private landed property, are both exhibited in the following statement of a Dutchman, who resided more than a century ago in the neighbourhood of Candy:—

“ In the time of my residence here, I chanced to hear of a small piece of land that was to be sold, about which I made very diligent enquiry.”—“ Although I had now been seven or eight years in that country, and by this time came to know pretty well the customs and constitutions of the nation, yet I would not trust my own knowledge, but, to prevent the worst, I went to the governor of that same country where the land lay, to desire his advice, whether or no I might lawfully buy that piece of land. He enquired whose and what land it was. I informed him that it had been formerly dedicated to a priest, and he at his death had left it to his grandson, who, for want, was forced to sell it.

“ Understanding this, the governor approved of the business, and encouraged me to buy it, saying, that such kinds of land only were lawful here to be bought and sold, and that this was not in the least litigious. Having gotten both his

MADRAS TERRITORY.

From Ceylon we pass into the territories in the south of the peninsula, placed under the Madras government. These territories consist of the ancient Hindoo kingdoms of Pandya, Kerala, Tondeimandelum, and Vijayanagar. Madura was the ancient seat of government of the Pandyan kings, as noticed by the Greek writers.* Kerala extended along the coast from Cape Comorin northward, below the great western range of mountains, and included the modern principalities of Travancore, Cochin, Malabar, and Canara.

 TONDEIMANDELUM.

The dynasties of Chola and Chera alternately reigned over Tondeimandelum, a tract of country extending from Nellore on the north, to Tritchinopoly on the south, including all the territory

consent and advice, I went on cheerfully with the purchase." "The terms of purchase being concluded on between us, a writing was made upon a leaf, after that country's manner, witnessed by seven or eight men of the best quality in town, which was delivered to me, and I paid the money, and then took possession of the land: it lies some ten miles to the southward of the city of Candy, in the country of Oudaneer, in the town of Elledah."—*Knox's Ceylon*, p. 291.

* Pliny. Indocopleustes, Periplus, &c. &c.

lying below the table-land of Mysoor; while great part of Mysoor, and all that tract lying south of the Krishna river, between Masulipatam and Goa, appertained to Hindoo sovereigns, termed Bilala, who held their court in later years at Vijayanagar, or Beejanagar.

It would be quite departing from my subject to enter into the history of these territories; suffice it to say, that when we became acquainted with them the ancient regal governments had been overthrown, and their kingdoms were subdivided among numerous minor princes, or chiefs, each claiming a sort of independence within his own range. Some of these were masters of from about thirty to several hundred villages, while others, like the rajahs of Tanjore and Mysoor, of modern origin, retained actual independent sovereignty. So, in like manner, did the rajahs of Cochin and Travancore.

It is a remarkable fact, that, in all that tract of country not subdued by the Mahomedans, we find the aborigines a race distinct from the Hindoos (having neither religion nor prejudices in common with the latter) held in subjection by them as serfs of the soil. It is curious to trace the cause of this circumstance, and to discover, that wherever the Mahomedans conquered, there the aborigines became free. The board of revenue of Madras, whose labours and investigations do

infinite honour and credit to its exertions, thus describes this state of things.

* “ 10. In all the districts (under the Madras government) the labourer who holds the plough, and performs the inferior offices of husbandry, is of the lowest, poorest, most ignorant, yet most numerous order in society; in general an outcast, or at least often of the degraded caste of Hindoos, and therefore usually resident in the outskirts of the village, every where without any property in the land which he can transfer by gift, sale, or bequest, and receiving from his employer little more than food, with a scanty supply of raiment.”

“ 11. It is almost superfluous to remark, that with this description of persons the government officers have seldom had any direct communication; for it is not perhaps sufficiently known, that throughout the Tamil country, as well as in Malabar and Canara, far the greater part of the labouring classes of the people have from time immemorial been in a state of acknowledged bondage, in which they continue at the present time.”

“ 12. In Malabar and Canara, where the land is very generally divided and occupied as separate and distinct properties, the labourer is the personal slave of the proprietor of the soil, and is sold and mortgaged by him independently of his lands. †

* Minute of the Madras board of revenue, 5th January 1818, para. 10.

† Although the slave is seldom separated from the land, the right of selling him apart is undisputed.

In the Tamil country the slave is considered more the serf of the soil than of the individual; but in Telingana, where the proprietary right in the land is difficult to trace, this class of people is free.”

As long as the government land-tax was light, as under the Hindoo states, the proprietor could afford to maintain slaves and servants to cultivate it; but the moment the burdens became so heavy as to render it necessary for the landlord to work at the plough in his own person, and with the aid of those children and relations which the laws of nature and of society required him to support, he was no longer able to feed his slaves and dependents, and they accordingly became free: so that, however remarkable it may appear, such is the fact, that the oppressive exactions of the Mahomedans, had the effect of abolishing predial slavery throughout their dominions.

“ 14. There cannot, however, be a doubt, that the slavery prevalent among the lower classes of Hindoos * is of a very different and opposite nature from that so strongly and so justly reprobated in England, in as much as foreign traffic or external commerce in slaves is quite different from domestic slavery. It has been stated by very competent authority, that in the Tamil country the ‘ *Parryers* ’

* The board has overlooked the circumstance of these people not being Hindoos; of their not having Brahmin priests; of their having no distinction of caste, nor prejudice as to food; and of their worshipping objects altogether foreign to the Hindoo religion.

and *Pullers*, most of whom are slaves attached to the lands of the *Vellalers* *, as well as the *Pullis*, who are generally serfs on the lands of Brahmins, sometimes claim hereditary private landed property as the incident of their villanage, and that it is generally allowed to them and their descendants, on proving their former residence in the village, however long they may have been absent from it.”

The revenue claimed by the Hindoo sovereign in ancient times was not regulated by the superficies cultivated, but by the quantity of the produce. The sovereign's share rose and sank with the prosperity or adversity of the husbandman. As regarded the latter, the sovereign's portion was fixed and definite: it varied not with the metallic value of the grain, nor was it affected by any other circumstance: the proportion was ever the same. In the country extending from Nellore on the north, as far south as the Coleroon River, the ancient cultivators of villages held a certain quantity of land rent free, denominated *Gram-Maniam*, the township liberties, which enabled them to give a larger proportion for those lands, paying tax to the sovereign. Besides this advantage, each of the original proprietors belonging to the corporation received certain fees from the tenants paying taxes to government. These the board of revenue particularly define not to be the fees paid to the village officers; they must be viewed as the remains of what were once land

* Hindoo landed proprietor.

rents, but which, owing to the oppression of modern governments, have sunk into a mere peppercorn rental.

From this description, selected from the document alluded to of the Madras Board of Revenue, I conclude that the whole of the land in the tract of country described, belonged originally to village communities, as real property, either held in common or divided in severalty.*

KERALA.—TRAVANCORE.—COCHIN.

In quitting Tondeimandelam, I propose taking a view of that tract lying along the western coast, and below the mountains called by the ancient Hindoo geographers Kerala. This territory was formerly subdivided between a race of Brahmins or priests styled Namboories, and a military tribe

* Menu adverts to these two different modes of management : see p.20. and institutes, chap. viii. v. 120. It is proper to remark, that in villages the lands of which are cultivated in common, as is usually the case where the crops depend on artificial supplies of water, the offices of *Gram Adikar* and *Gram Lekuk* are held by officers independent of the cultivators, having no share nor interest in the land. These officers are appointed by the government, and are responsible for securing to the public its one share of the crops. These villages, therefore, many of which exist in Tondeimandelum, especially in Tanjore, form exceptions to the uniformity of the practice, which prevails in almost every other part.

called Nayrs, the whole of the aborigines being held in slavery as serfs of the soil, as they are still found to exist. The northern division of Kerala, termed Tooloova, and now called Canara, fell to the prowess of the arms of the king of Vijayanagar, and the southern divisions of Travancore and Cochin have for many ages been governed by rajas of the same class as the landholders. The latter hold their estates on military tenures, paying not more than *ten per cent.* of their income to the crown, and in many parts less. These territories at present are under sovereign princes, and do not therefore come within the scope of this work, though they exhibit a proof of the light land-tax which it was the practice and policy of the Hindoo governments to levy. Malabar and Canara are under our immediate authority, and the result of our management therein will be hereafter shown.

MALABAR.

Of Malabar* it is stated, that in the ninth century of the Christian æra the reigning prince, whose subjects carried on an extensive trade with the Arabian coast, became a convert to the Maho-

* The information regarding Malabar is derived from the report of the Commissioners, dated 11th October 1793; Madras Board of Revenue Minute, 5th January 1818; and Colonel Munro's report, 4th July 1817.

medan faith, and, having quitted his capital, proceeded to Mecca, where he died. Whatever were the terms on which the several other chieftains held their estates before, all concurring testimony is in favour of the belief that the landowners, termed Nayrs, paid no land-tax whatever, on condition of their attending their king to the field with their retainers; while the Brahmins of the Namboory race were equally exempt from impost, on condition of their maintaining the expenses for the support of the temples of worship. After the abdication of the converted Zamorin, a large colony of Mahomedan settlers, of Arabian descent, were allowed to occupy lands in Malabar. This race is designated Mopla, and was equally exempted from the payment of a direct land-tax. In Malabar the hereditary and proprietary tenure of real property is denominated jenm, or birth-right, and has ever been more complete than the landed tenures of Europe. In the absence of a land-tax, as in other parts of India, the Zamorin had a considerable territory or fiscal domain appertaining to himself, which, cultivated by slaves, yielded a sufficient revenue for his household expenses. His dominions, subdivided among his chiefs, maintained their own internal police establishment, and, excepting in time of war, his personal expenses were comparatively small: but he was not without other branches of revenue. This he derived from the following sources. A property tax equal to twenty-

five per cent. on the estates of all his Mahomedan subjects being landholders, after their death, in lieu of the payment of tax during their lives. This sum was paid in the shape of relief by the heir, previously to being newly invested in his patrimonial estate. In addition to this were import and export duties, mint duties, fines, escheats, confiscations, protection-money received from persons of other states who claimed an asylum, benevolences in the shape of offerings made at the great annual festivals, and on the accession of a new king; also on the occasion of the marriage of the princes and princesses, and generally on all occasions of congratulation. To these may be added the revenue derived from licenses, and the royalties or seignorage on gold ore, elephants, ivory, teak trees, bamboos, and vessels wrecked on his coast. It seems quite certain, therefore, that, until the invasion of Hyder, the Mahomedan usurper of the Hindoo government of Mysoor, in the year 1764, a land-tax was unknown to the landholders of Malabar. He and his son expelled or deposed the rajah, and endeavoured to extirpate the landholders, and established a land-tax, as in the rest of his dominions. The instance of Malabar may serve to prove that a state in India may be powerful and wealthy without exacting a heavy land-tax.

It is worth while to turn to the page of history, and perceive what we find to be the condition of

this Asiatic state at the period of the Portuguese invasion of India in 1498. Calicut was the first port at which Vasco de Gama arrived. It was the Zamorin with whom the Portuguese had their earliest and most intimate communication. This prince observed the liberal policy of affording protection to all races, whether Jews, Christians, or Mahomedans. Of the Christians, the Portuguese found a colony of thirty thousand, having a Nestorian bishop at their head. The Mahomedans had become great landholders, and carried on an extensive trade with the interior, and with the Arabian coast; and the prince, despite of *the absence of a land revenue**, not only resisted all the efforts of the Portuguese to induce him to alter his liberal policy towards all nations, and grant them an exclusive monopoly of trade, but he refused them admission to his ports, and even made war with the King of Cochin for receiving them. On this occasion, in the year 1503, five years after the first arrival of Europeans in India, the King of Calicut marched to the south at the head of fifty thousand men, and attacked the Portuguese and their ally by land, and also by sea. The Malabar fleet is represented to have consisted of eighty

* Sir Thomas Munro, who admits the power and wealth of the Zamorin, doubts the possibility of his deriving a sufficient revenue otherwise than from the land; and proceeds to add, that if he did, it must have been more oppressive than a revenue obtained in any other way.

† Faria e Souza, tom. i. part i. chap. vii. or Steeven's edition.

large ships, carrying three hundred and eighty guns, besides several fire-ships. The Portuguese historian represents the result as favourable to his countrymen; but no fruits of victory were apparent, for certain it is, the Zamorin was the only sovereign in all India by whom the Portuguese were foiled. Whereas of the Mahomedan kings, deriving almost all their revenue from the land, not one was able effectually to resist their power: for though the Mahomedans fought with great valour, yet in the end the Kings of Beejapoor, Ahmudnuggur, and Guzerat, saw Goa, Dabul, Choul, Bombay, Salsette, Damaun, and Diu, successively wrested out of their hands.

TOOLOOVA, OR CANARA.

From Malabar we pass on to Tooloova or Canara. The accurate historian of Mysoor states, that Canara has preserved a larger portion of its ancient institutions and historical records entire than any other region of India. The land-tax under its former rulers was, according to Hindoo law, one sixth of the produce, till the Pandyan king, taking advantage of civil feuds in the country, sent an expedition under his nephew, in the year 1232, who invaded it in ships and compelled submission. On this occasion the Nayrs or feudal chiefs were dispossessed of their lands, which were

given to an original race of cultivators called Hullers, who still occupy them.* In making this transfer of property, the conquerors imposed an additional land-tax; for whereas, before, the impost was only one sixth, on that occasion the new government required the grain to be deprived of the husk before being delivered to the public stores, whereby an addition of ten per cent. was levied. This system continued till the year 1336, when the Pandyan dynasty of Madura being subverted by the King of Vijayanagar, Tooloova became a province of the Canara empire.

This latter kingdom was now just rising to its zenith, when it gave birth to the celebrated minister and lawgiver Vidyaranya. On the subject of landed tenures he observes, that "the king who takes more than one sixth of the produce of the land from the proprietor, shall be deemed infamous in this world, and shall be cast into hell-flames in the next."

Hurryhur Roy, one of the first sovereigns of this dynasty, was desirous of commuting the payments in kind into many payments. He preserved, as far as was practicable, the relative value of each. In making the assessments, he had regard more to the quality of the land than to the quantity. The proportions of the division of the crop were as fol-

* I have not been able to learn whether these Hullers are Hindoos or the aborigines: I can hardly suppose them to be of the latter class.

lows : — One half of the grain, including the straw, was allowed to the cultivator; and the remaining half being divided into three shares, one share was paid to the sovereign, half a share to the church, and one and a half share was left to the proprietor. However just this portion might be in theory, the king did not fail to increase his share, for he reserved the portion due to the church for himself, on the plea that he maintained its officers, and thus brought into the royal treasury 50 per cent. more than before, making his portion equal to one fourth of the gross produce. The taxes were assessed in money on each estate, and in some cases on fields. This circumstance merits particular notice, because it seems likely that he extended the same principle to other parts of his dominions, especially into those which are known to us by the denomination of the Ceded Districts, wherein the money assessment seems to have been long current. The principle prescribed by Hurryhur Roy was, that an extent of ground requiring two and a half kautees of seed to sow it, should pay one ghetti pagoda.

The lands being mostly cultivated with rice, and the periodical rains being regular, failures seldom took place; and the precise quantity of an average produce could be therefore tolerably well ascertained, as in China; so that, instead of the land being estimated at so many square roods, it was currently known by the number of measures of rice it will yield.

The government having hitherto received its revenue in kind, village registers or accountants every where existed. From their accounts the produce of each field was easily ascertained, and the seed being calculated to yield twelve-fold, the money payments were fixed on those data, without any attempt at actual survey.

This assessment continued with but little variation for nearly two centuries and a half. It seems to have borne lightly on the country, land being saleable at from ten, and twenty, to thirty years' purchase. Under the Bednore government, the land-tax was subsequently increased about ten per cent.; but this did not destroy the existence of private property.*

VIJAYANAGAR.

Ascending the Ghauts, and proceeding into the interior of the country, we enter the ceded districts which formed part of the dominions of Vijayanagar. This kingdom once extended to Guntoor on the east, and as far as Madura on the south. The edict of Vidyaranya limiting the demand of the sovereign to one sixth of the crop, and the historical proofs which still remain of the institutions of Hurryhur Roy, already adverted to, lead me to conclude that in his time even, money was paid in lieu of

* Wilks's Mysoor. Major Munro's Report, 1800, Appendix, 5th Report. Minute Board of Revenue, 5th January 1818.

grain ; but it does not appear the Hindoos ever departed from the principle that revenue was a *fixed portion of produce*, and not a fixed money rent ; and in adverting to land-taxes in the east, it is always proper to bear this fact in mind. There are, according to Colonel Wilks, abundant proofs among the documents of the Mackenzie Collection, part of which is now at the India House, to prove that land was frequently sold in those times.

In the year 1646, the dissensions among the Hindoo chiefs, long after the dismemberment of the kingdom of Vijayanagar, brought down two distinct Mahomedan armies into the country called by us the Carnatic. These obtained possession of the forts of Chandergiry and Vellore ; and in the introduction of their rule they contrived, as in most other places, so effectually to destroy the value of landed property, that the remains of its existence can now be traced with difficulty.

NORTHERN CIRCARS.

Contiguous to that part of the ancient kingdom of Vijayanagar included in the ceded districts, on the north-east, lie the Northern Circars. These provinces, though among the first of the English possessions in the Madras establishment, do not afford such ample means of information regarding the details of landed tenures as those of the other parts of the peninsula. This circumstance is owing chiefly

to the system of management we have adopted in that quarter of our dominions, which will be treated of at greater length in another part of this work. The internal constitution of each village is found to be the same as every where else. The portion of the land-tax, estimated at one sixth of the produce, was paid both in money and in kind. In the former case, the crop was valued at the average price of the day ; and it was optional with the cultivator to pay in money or in grain. In rice lands, the tax was always paid in kind as at present. The village communities existed as in other parts, and the hereditary tenures were well known and established. The holders were designated by the Mahomedans Kudeem, or ancient landholders ; and they retain, at this day, even some lands exempt from taxation, by which they are distinguished from common tenants. The ancient proprietors are known to the Hindoos under the title of Reddy, while the village and district chiefs are indifferently styled Reddy and Naidoo. These are the Gram Adikar and Des Adikar of the Sastras. The latter are better known to Europeans under the Mahomedan appellation of Zemindar.* The Madras Board observes of the Zemindars of the Northern Circars : “ There cannot be any doubt that the greater number of the Zemindars, and several of the Poligars, were in fact the descendants of the ancient Hindoo princes of the country ; at the same time it must be admitted, that some of them could boast

* Vide Minute Madras Board of Revenue, 5th Jan. 1818.

no higher extraction than being descended from officers of the Hindoo states, who, in times of confusion, had usurped the revenues of those lands, with the management of which they had been entrusted." This opinion is not novel, for Orme, in speaking of the Zemindars of the Northern Circars, describes them as descendants of officers of the Orissa government, which is true of most of them. "These conquests, made by a raja of Orissa some centuries before Mahomedanism, were distributed in many portions to his relations, officers, and menial servants, from whom several of the present Northern Poligars pretend to be lineally descended, and to govern at this very time the very districts which were then given to their ancestors."

The Board of Revenue states distinctly, that these hereditary rights or pretensions were confirmed to the possessors by the Mahomedan sovereigns, on condition of their paying a *peshcush* (tribute) to the superior state, in recognition of subserviency.

ORISSA.

In continuing the examination of the ancient state of the Hindoos of the Peninsula, I proceed towards Orissa, lying to the north of Ganjam, and connecting the Madras and Bengal provinces. " * The extensive hilly tracks reaching nearly from Bishenpoor to the Godavery river, to-

* Vide Mr. Stirling's valuable Essay on Orissa, printed in the Asiatic Researches, vol. xv. p. 220. et seq.

gether with the woodland country on the sea-shore of Orissa, have been in all ages parcelled out and occupied by chieftains of the military class. These chiefs may be safely considered as *de facto* proprietors of their possessions under the native governments; that is to say, they held them hereditarily, exercised uncontrolled territorial jurisdiction within their limits, and appropriated the entire revenues, subject to the condition of performing military service, or other offices and duties, at the court of their superior raja, the Gajapati, residing mostly at Cuttack, which services have in latter ages been generally commuted for a light tribute or money payment. The most fertile and productive division of the province formed the fisc or domain of the prince, from which the Hindoo sovereigns of Orissa, like their successors the Mahomedans, the Mahrattas, and English, derived their principal revenues.”

“ The feudal lords of Orissa, for such certainly may the military chiefs whom I have above referred to, be termed, are known and described by several different titles both in history, in official records, and in the common language of the country; and these are quite indiscriminately applied, whence has resulted a corresponding confusion of ideas.” *

* It is not necessary to enter into an explanation of the cause of this confusion of ideas, which arises out of the difficulty of tracing rights to their origin. If we could do so, we should find, no doubt, that the several appellations alluded to in the text had distinct significations, and comprised different privileges. Circumstances have favoured usurpations, and at the present day it is almost impossible to ascertain to whom the original respective rights belonged.

“To describe a little more particularly their duties and offices, I may observe, that they (the military feudal chiefs) were posted all round and along the frontiers of the Raj (kingdom), with the view to defend it from the irruptions of neighbouring powers, or the incursions and devastations of the savage inhabitants of the wild regions in the interior. In this point of view, their situations and duties resembled much that of the lords of the marches in Europe.”

“Besides the general obligation of military service, these feudatories were bound to do homage, and to perform certain nominal duties or offices, resulting from their tenures, when in actual attendance on their liege lords, called by the expressive word *seva* (service). Thus, it was the business of one to bear the sword of state, another to hold the shield, a third to carry the umbrella or royal banner, a fourth presented the king's slippers, a fifth waved the chouri over him. We find the same duties were performed at the court of Vijayanagar. In an article respecting the kings of that race, published by Colonel Mackenzie in the Annual Register many years ago, he states, ‘In this king's reign, several considerable rajas used to attend him in the duties of the following offices; viz. The king of Camboja presented him with the calinji; the Panda raja held his bag of beetle-nut; the king of Ginjee carried his chouri; the raja of Kerala, his water guglet; the raja of Anga Desum presented him

beetle as his servant; the raja of Mucha's office was to dress him; the raja of Goor carried his umbrella. All the other offices were executed in like manner by persons of rank. All those on their first visit performed their respective duties to Ramaraja, when he was seated on his throne.”*

“ In every part of India, it would seem that, even under the Hindoos, the domains reserved for the crown constituted, if not the largest, at least the most valuable and productive share of the whole territory; and it was the uniform† policy of the strong government of the Mahomedans constantly to enlarge this share, by the gradual subjugation and absorption of the possessions of the lesser chiefs and princes.”

The fisc, or sovereign's estate of Orissa, to which the British government succeeded by conquest in 1803, yields to the state a revenue of between twelve and thirteen lacs of rupees; in its

* We may rest assured, that Ramaraja, the king of Vijayanagar, though a powerful prince, who died fighting at the head of three hundred thousand men, never received such homage as is here represented, from the kings of Camboja, Mucha, (Matsya Desa), Anga Desa, Goor, or any such distant regions. The historical narrative only tends strongly to show, that feudatory homage was due to the great sovereigns in India by their tributary princes and chiefs; abundant proofs of which we shall find in the sequel.

† This policy is not confined to the Mahomedans. The continental sovereigns of Europe have afforded tolerable specimens of their propensity to adopt the same measures; and it is much to be feared, that the English in India have not been slow in availing themselves of this and other privileges of strong governments.

real character of proprietor, the Rajwara, or division occupied by the feudal chiefs, pays a light tribute of only 120,000 rupees, the difference between that and the actual net produce, which is at the lowest calculation in the ratio of one to ten, being enjoyed by the several Zemindars, in virtue of their proprietary right.*

In the territory of Orissa, obvious traces exist of a subdivision of lands into tracts, held by military retainers, and those of the Malguzari tenants (cultivators of the fiscal lands). “Tenants of the former description are now called Paiks, and their estates, in the revenue accounts, are entered as *Khurdah Gerjat*; literally, petty forts.” The posts have long been abandoned, and the holders of the land on military tenures have almost all disappeared.†

“According to the uniform system of India,” says Mr. Sterling, “Orissa was divided into *Grams*, townships or village societies. The larger revenue allotments, or circles of villages, known to the Hindoos of Orissa, were denominated Khand and Bisi, or Bishi; words meaning, literally, a portion or division. Each of these was under the manage-

* The Zemindars, or feudatory chiefs here alluded to, paid one tenth of their revenue only to the state, in the same way as the Nairs of Cochin and Travancore do to their princes at the present day.

† The same result every where takes place under our government: local troops of this nature are now unemployed, and their lands being taxed as heavily as ordinary cultivators, with whom they cannot compete as husbandmen, they are at length compelled to abandon them.

ment and control of two descriptions of hereditary revenue officers.”

The officer vested with police and revenue functions, is the Khand Adipati, Bishwya, or Bisoe (words signifying chief of a division), who was the principal man; and the Bhoi Mul of the Karan, or writer caste, who had the more particular charge of keeping all the accounts and registers connected with the land. Every respectable village had its chief and accountant, called Padhan and Bhoi. These discharged respectively the same offices in their villages, as the superior officers did in regard to their circle of villages.”* All these functionaries, as well as the other several village officers, held their situations hereditarily, and were in the habit of mortgaging, or even selling, the whole or shares of them, with the sanction of the ruling power. “To infer from this,” says Mr. Sterling, “any right of property in the soil, would seem equally rash and absurd. It is a nice question whether, under the old Hindoo system, the actual occupants of the soil were considered to possess any subordinate title of ownership in land. There are no obvious traces of such a right (in Orissa) now remaining in Cuttack, as we read of in Canara and Malabar.” The tenures of Malabar and Canara differ essentially from those of the north. There the Hindoo military chiefs and soldiers hold the lands in right of conquest, and retain the aborigines as serfs of

* Here we recognise the Des Adikar and Des Lekuk, as well as the Gram Adikar and Gram Lekuk of the Sastras.

the soil. In other parts, the oppressive taxes on the proprietors compelled them to emancipate the serfs, and to cultivate with their own hands. These proprietors have been subjected to other conquerors, both Hindoo and Mahomedan, who have on all occasions recognised their rights, without respecting them : the recognition consisted in the Mahomedan definition of these rights, under the name of Meerasy and Kudeem ryots. The word Mowroosy occurs frequently in the Orissa tenures, and I have no doubt appertains to the same description of tenure as Meerasy in other parts. How far these rights were recognised by the Hindoo rajas, appears from what the author himself says on the subject.

“The fixed cultivators undoubtedly possessed, under the old rajas, the privilege of hereditary occupancy ; their fixed assessment was light and easy.” Here we have all we are contending for : “cultivators, with the undoubted privilege of hereditary occupancy, paying a fixed, light, and easy assessment.” Wherever this was the case, the land must have been saleable ; and a tax not exceeding a twelfth, a tenth, an eighth, or even a sixth of the crop, under some circumstances, would have rendered the property valuable. Mr. Sterling asserts that there is no proof of the land ever having been sold, though he observes in continuation of the above sentence, “there was then no one to dispute the matter with them (the cultivators) *excepting the despotic uncontrolled sovereign*

of the country, who, whatever his claims in theory, OF COURSE required nothing from the land but AN ADEQUATE REVENUE." If this picture be correct, which I am much disposed to doubt, we cannot wonder that land had no saleable value. The wonder is, that any vestige of right remains at all: whereas we still find the Hindoo institutions, with the exception of the rate of the land-tax, as perfect here as any where else.

The remaining part of the territory, lying south of the Satpoora range of mountains, comprehends the ancient kingdoms of Telingana and Maharashtra; the former now in the hands of the Nizam, and the latter comprising the dominions of the Peshwa, which became ours by conquest in 1818. A line drawn from Boorhanpoor on the north, through Dowlutabad, Moongy Peitun, Sholapoor, and Bagrikota, to the neighbourhood of Bellary, will nearly separate this tract into the two divisions above mentioned, the eastern belonging to the Nizam, and the western now under the British government.

THE NIZAM'S DOMINIONS.

I know of no public report in which the Hindoo institutions of the Nizam's dominions have been exhibited, but my own residence several years in the country enables me to assert with confidence, that the landed tenures vary in no respect from those found in other parts which have long been

subject to Mahomedan sway. The Hindoo local officers are every where present. Their private official lands, and the perquisites of their offices, are saleable, but the weight of taxation on ordinary lands prevents the existence of real property. Beneath this system of oppression, however, all the germs of the ancient Hindoo institutions appear, and prove their uniformity and universal adoption.

THE MARRATTA COUNTRY.

The materials for an account of the ancient Marratta territory are not less deficient, but we may venture to take the picture we found under the late Hindoo government as a sample of what the former system was.* The Marratta language and territory extends over the western portion of that division which has lately been described. The whole of this territory was probably once under one king, who is supposed to have resided at Peitun on the Godavery, and subsequently at Devagiry, the modern Dowlutabad. At the time when this territory was invaded by the Mahomedans, in the fourteenth century, the power and connexions of the king of Devagiry was weak and contracted, as the Marrattas appear to have offered but feeble resistance

* The materials for the account of the Marratta country are not merely the result of my own long personal residence and public employment in that country, but they are derived principally from Mr. Elphinstone's Report on the Peshwa's Territory, dated September, 1819.

to the Mahomedan armies, which continued to ravage the country for half a century without meeting any check. In the course of time, the Mahomedans occupied this territory as well as Telingana, now composing the dominions of the Nizam, which had at one time formed the six independent Mahomedan kingdoms of Boorhanpoor, Elichpoor, Bidur, Golconda, Beejapoor, and Ahmudnuggur. By the latter end of the seventeenth century, they had all been incorporated in the empire of the Great Mogul Aurungzeeb. His death, in 1707, was the signal for a reaction among the Hindoos, and caused a revolt which gave rise to the modern Marratta empire. This kingdom, like all others, represents the true type of a feudal government. A chief, from whom all honours originally flowed, contented himself with the occupation of certain lands in sovereignty, while a considerable portion (more than half of his dominions) was granted in military tenures to his chiefs. Such is the superstructure which at present exists. Each chief paid homage, and ought to present one year's net revenue to the king, as a fee to the Crown for his accession. The military tenures were for the most part hereditary, and few instances existed of the baron's heir not succeeding; expulsion only followed downright rebellion. In his estate, the power of the Baron or Jagirdar was as complete as that of the king in the regal domains, but the laws of the Hindoos were equally binding on both. It is to be understood, however, that although the

king could thus transfer his authority and privileges, his power did not extend to encroachment on the private property of any individual, real or personal. These rights have now to be considered.

“In whatever point of view,” observes Mr. Elphinstone*, “we examine the native government in the Deccan, the first and most important feature is the division into villages or townships. These communities contain in miniature all the materials of a state within themselves, and are sufficient to protect their members if all other governments were withdrawn.

“Each village has a portion of ground attached to it, which is committed to the management of the inhabitants. The boundaries are carefully marked, and jealously guarded. They are divided into fields, the limits of which are exactly known; each field has a name, and is kept distinct, even when the cultivation of it has long been abandoned.” The result of the several Reports received from the European Collectors under Mr. Elphinstone, is his conviction, “that a large portion of the ryots (cultivators) are the proprietors of their estates, subject to the payment of A FIXED

* This Report is founded on the enquiries made by himself during a residence of several years in the Deccan, in personal visits to every part, and from a series of Reports made expressly by the local officers, Mr. Chaplin, Captain Grant, Captain Robertson, Captain Pottinger, Captain Macleod, and Captain Briggs, full extracts from all of whose correspondence have been printed in the revenue and judicial papers, selected for the use of the Court of Directors.

LAND-TAX to government; that their property is hereditary and saleable, and they are never dispossessed while they pay their tax, and even then they have for a long period (at least thirty years) the right of reclaiming their estate, on paying the dues of government." Again, "an opinion prevails throughout the Marratta country, that under the old Hindoo government all the land was held by (Meerassies) hereditary landlords, and that the Oopries (tenants) were introduced as the old proprietors sunk under the tyranny of the Mahomedans."

The Collector of Poonah states, the general divisions of husbandmen are two: "*Tulkaries*, men who cultivate their own fields; and *Oopries*, or tenants who cultivate lands not their own. A third class exists, called *Warwandkary*, a temporary tenant, who, residing in one village, comes for a season to take land in another."

"The Tulkary is a Mirasdar. Tul signifies a field, and Tulkary the owner of land: he is considered, and universally acknowledged by the government, to have the property of the lands he cultivates. I am yet uninformed," says the collector, "and perhaps it may never be clearly established, at what period the Deccan landlords acquired their rights to the property of the soil, by purchasing it from the government or the village; or whether it has always been inherent in them, and that the government has either usurped their rights in some instances, or broken through a cus-

tom of allowing *lands lying waste from a deficiency of population, afterwards to become the inheritance of the multiplying descendants of the original number of landed proprietors.*"

By the original landed proprietors, no doubt, is meant those persons who obtained the first possession of the land of the village; and thus we perceive the remains of the ancient agricultural body corporate to exist in the Deccan, though for several centuries the country was under the foreign yoke of the Mahomedans. Again, "The Deccan landlord is proud of his situation, and is envied among his brethren, who are the cultivators of lands not their own; the feelings of attachment to their fields is remarkably keen, and no consideration but the utmost pecuniary distress will induce them to abandon their rights of proprietorship. These rights are either inherited or purchased; and it is a remarkable circumstance, that in the body of the deed of sale it is invariably recorded, that he who sells his land has begged of him who buys to become the proprietor. It would seem that this insertion is deemed requisite as a safeguard to the buyer, in consequence of the well-known reluctance of all landlords to part with their lands, and to show that no subterfuge was used to force or trick them from the original proprietor. The Tulkary pays a land-rent* to government, according to the extent and quality of his lands. *This land-rent is supposed to admit of no increase.*" Such is the ac-

* Query tax.

knowledge right of the proprietor, in most parts of the Marratta country. Mr. Elphinstone's opinion is, however, that now "all the land which does not belong to *Mirasdars*, is either the property of the government, or those to whom government has assigned it." In cases where the land-tax of former governments has been excessive, the advantage of possessing land has ceased; it exists, therefore, only where the tax has been moderate. This has been the case around Poona, and to the south of it, in the Sattara country: here Mirasy land still exists, and "even Bajee Row (the sovereign), when he had occasion for Mirasy land, paid the price for it," as Abraham did before him for the field of Macphelah.

In the administration of the office of magistrate, the Potel, or chief of the landed corporation, was here, as in other parts, the head of the village, and the representative of the people as well as of the government. The existence of the local officers in the Marratta country is thus described. "A Turuf is composed* of an indefinite number of villages; it is under no particular officer. Several Turufs make a Perguna, which is under a Des Mook†, who performs the same functions towards the Perguna as the Potel towards the village. He is assisted by a Des Pandia, who answers to the

* Mr. Elphinstone's Report, p. 28.

† Des Mook, literally "chief of the district;" Des Pandia, writer of the district; Potel, or Putty, chief; Koolcurny, agricultural accountant.

Koolcurny, or village register.* It is universally believed in the Marratta country, that the Des Mooks, Des Pandias, &c. were all officers appointed by some former government; and it seems probable that they were the revenue officers of the Hindoo government. These officers still hold the lands, and fees that were originally assigned them as wages, and are considered as servants of the government; but the only duty they perform is to produce their old records when required, to settle disputes about land by a reference to those records, and to keep a register of all new grants and transfers of property, either by government or by individuals." Mr. Elphinstone rates the Des Mook's profits at 5 per cent. of the collections, together with as much more in rent-free land; and half of those perquisites to the Des Pandia, or district register.

RAJPOOTHANA.

Having concluded the sketch I proposed of the south of India, I proceed to the north, where, although the materials are not so ample, yet, from the works of Colonel Tod on Rajpoothana, and of Sir John Malcolm on Malwa, enough will be found to bear me out in the assertion, that the Hindoo institutions were similar and, at one time, universal throughout India.

* Ibid. p. 29.

The territory of which I am now about to treat is that described by Menu as the abode of the Hindoos in his days—the country lying between the Himawat (Himala mountains from Cashmere to the mouths of the Ganges) and the Vindhaya mountains, the range on the north of the river Nerbudda, and extending from one sea to the other, that is, from the Gulf of Cutch to the head of the Bay of Bengal. Of this vast region, history and tradition lead to the supposition that, if never under one sovereign, the several princes were intimately connected, and the people so closely affianced, by religion and customs, that they might be deemed one and the same. At what time the aborigines were first subdued is unknown, but it is certain, they have long ceased to be retained in servitude, as in the south of India, for the heavy taxes which the cultivators have occasionally paid left the latter without the means of maintaining slaves. Colonel Tod's splendid work embraces the ancient history of a great part of the country already alluded to, but more especially that of Rajasthan, comprising the territory occupied by the Rajpoot princes of Oodipoor, Jyepoor, Jesselmeer, Bhikaneer, Ajmeer, Chundery, Kota, Boondy, Koombulmeer, Aboo, and great part of the north of Guzerat. He is of opinion that, long before the Mahomedan invasion, and subsequently to the earliest settlements of the Hindoos, the north of India was frequently invaded by hordes of Scythians from the north-west, the tenets of whose re-

ligion differed in no very material degree from the ancient faith of the Hindoos, though it varied in minor points : that these invasions frequently arose out of these variations of faith, and that in consequence one sect of Hindoos was occasionally conquered by another. In these contests an extraordinary respect for the rights of landholders appears ever to have existed, and is particularly described by the ancient Greek authors.*

Colonel Tod has not only given us very satisfactory proof of the existence of landed property among the cultivators of the soil, but he has elucidated in a very remarkable manner the feudal institutions of the Rajpoot princes, which, as conferring certain rights over agricultural produce, could hardly be rejected from my enquiry. These feudal incidents and rights have been already alluded to in the sketch of Orissa, but we find the picture more completely filled up by the author of the *Annals of Rajpoothana*. That this feudal system should have ceased after the Hindoo princes and their nobility were destroyed by the reign of the Mahomedans, is not surprising; the wonder rather is to find it so complete as it now exists, in the few Hindoo states still entire. Colonel Tod traces the existence of these feudalities at least as far back as the time of Alexander, when he observes,—“The custom† (according to Arrian) of presenting banners, as an emblem of sovereignty

* Strabo, lib. xv. p. 1030.

† Tod's *Rajpoothana*, p. 138.

over vassals, also obtained among the tribes of the Indus, when invaded by Alexander. When he conquered the Sacæ, and other tribes east of the Caspian, he divided the provinces among the princes of the ancient families, for which they paid homage, engaged to serve with a certain quota of troops, receiving from his own hand a banner: in all of which he followed the customs of the country. But in these customs we only see the outline of the system: we must descend to more modern days to observe it more minutely. A grand picture is drawn of the power of Mewar, when the first grand irruption of the Mahomedans occurred in the first century of their æra; when a hundred kings, its allies and dependents, had their thrones in Cheetore for its defence, and for their own individually, when a new religion, propagated by the sword of conquest, came to enslave these realms.”

Again, “The local disposition of the estates was admirably contrived—bounded on three sides, the south, east, and west, by marauding barbarous tribes of Bhils, Mers, and Minas*; the circumference of this circle was subdivided into estates for the chiefs, while the *Khalisa* or fiscal land, the best and richest, was in the heart of the country, and consequently well protected.”†

* These are the aborigine races so often alluded to.

† The great similarity of this system and that of Orissa, in a remote part of India, will not escape the reader's notice.

The fiscal land of Mewar does not exceed one fourth of the whole.

“*The country was partitioned into districts, each containing from fifty to one hundred towns and villages, though sometimes exceeding that proportion. The great number of *chourassis*, a term signifying eighty-four of any thing, seems to point to that being the common subdivision of small districts.” In like manner we find thirty-three in Mysoor, and thirty-two in Malabar, Canara, the Concan and the Deccan, like the old hundreds of England.

A circle of posts was established on the frontier, at each of which the quotas of the feudatory chiefs did duty, and a commander of the border, or “Lord of the Marches,” appointed by the crown, superintended its defence. For the government of the districts, there were conjoined a civil and a military leader, the latter generally a vassal of the second rank. Their residence was the chief place of the district, commonly a strong hold, a burj or burgh, many of which have so often disputed our authority under the contemptible name of mud forts†, which are more formidable, however, than generally supposed.

The division of the chiefs into grades is thus represented :—

* Tod’s Rajasthan, p. 141.

† The annals of our Indian history record a few instances of the desperate and formidable resistance opposed by these feudal castles, such as Kerowly and Hatrass.

“ * The 1st class. The sixteen chiefs whose estates were from fifty thousand† to one hundred thousand rupees and upwards of yearly rent. They appear at court only on special occasions, and are the hereditary councillors of the crown.

“ 2d class. The chiefs of this class receive from five ‡ to fifty thousand rupees. Their duty is to be always in attendance. From these, chiefly, officers for especial military duties are selected.

“ 3d class is that of Gole, holding lands chiefly under five thousand rupees.‡ These chiefs are generally the holders of separate villages and portions of lands, and in former times they were the most useful class to the prince. They always attended on his person, and indeed formed his strength against any combination or opposition of the higher vassals.

4th class. The offsets of the younger branches of the rana's (sovereign's) own family within a certain period are called “babas,” literally infants, and have appanages bestowed on them.

“ From these to the holder of a *chursa* (hide) of land, the peculiarity and tenure of each will form a subject for discussion.”

Of the king's revenues, the land-tax in the crown demesne is the chief source of supply. The transit duties on commerce rank next. The mines of

* Tod's Annals of Rajasthan, vol. i. p. 142.

† 5,000*l.* to 10,000*l.*

‡ 500*l.* to 5,000*l.*

Mewar were formerly very productive to the sovereign. The offering on confirmation of estates (or fine on renewal) is now, though a small, yet still one source of supply, as is the *annual and triennial payments of the quit-rents* of the Bhoomia chiefs.*

“When the Prince was oftener in the tented field than in the palace, combating for his preservation, it was the duty of villages to store up wood and forage for the supply of him and his followers. These demands have been since converted into money payments, and are akin to those under the feudal system of Europe, in France in particular, such as the *droit de giste*, and *de chevauche*.”†

Many other demands originated in the tours made by the sovereign through his dominions, when a visit of a few weeks exhausted all the ready means of his “honoured host,” and for the payment of which the cultivators and merchants usually suffered in the end.

“During the period still called ‘the good times of Mewar,’” says Colonel Tod, “the prince, with the aid of his civil council, the four ministers of the crown and their deputies, promulgated all the legislative enactments in which the general rights and wants of the community were involved, but

* These Bhoomia chiefs appear to be the remains of Des Adikars of former governments, permitted to hold their private lands of office under the later Rajpoots, but excluded from all participation in the public administration.

† Hallum apud Tod, vol. i. p. 332.

from which the martial chiefs and all their dependents were excluded."

"In the districts, besides the resident ruler, who was also a judicial functionary, there was, as already stated, a special officer of the government in each frontier post. He united the triple occupation of embodying the quotas, levying the transit duties, and administering justice, in which he was aided at the Chobootra or court, by assembling the Chotias, or assessors of justice. Each town and village had its Chotia, the members of which were elected by their fellow-citizens, and remained as long as they conducted themselves impartially in disentangling the intricacies of complaints preferred to them."* They are the aids to the Nagar Seth, or chief magistrate †, an hereditary office in every large city in Rajasthan. Of this Chotia (or court) the Patel ‡ and Patwary are generally members. Besides these Chotia courts were the Panchayet courts of arbitration, whose members were elected by the litigants, and their cause left in their hands. This tribunal, observes Colonel Tod, is deemed among the people, the court "of collective wisdom." "On all occasions connected with the peace and tranquillity of the kingdom, the chiefs formed the

* They are the unpaid magistracy, or rather juries, of the Hindoo system, alluded to by Sir John Malcolm in his valuable Report on Malwa.

† He answers to the alderman of a ward. He is obliged to be of a mercantile caste, and must have been a tradesman.

‡ Gram Adikar and Gram Lekuk.

council of the king. Intimation was given to each to attend; and as the subject was generally previously known, and had been submitted to domestic discussion, the *wittenagemote* or council was prepared to afford its advice."

"To be excluded on these occasions was to be in disgrace. The council of each chief resembled that of the sovereign in every respect. The greater subvassals, the chief councillor or minister, the mayor of the household, the family priest, the bard, and two or three of the most intelligent citizens, composed the chief's civil court.

Military Service.—In Mewar, during the days of her glory and prosperity, fifteen thousand horse, bound by the ties of fidelity and service, followed their prince into the field, all supported by lands held by grant, from the chief who headed five hundred of his own vassals, to the single horseman. A knight's fee for a single horseman in these states varies. For each thousand rupees of annual rent, never less than two, and generally three horsemen were furnished, making about 30*l.* per annum*, for which at home and abroad service is to be performed."† For show and state, a certain number of vassals reside at the court for some months, when they are relieved by others.

Escuage or scutage, or amercement for non-attendance, is also known, and exemplified by

* In the Deccan, the knight's fee under the Marratta empire was about the same.

† See Appendix, Tod's Rajasthan, Nos. IV. V. VI.

deeds, and is in fact practised every day in all governments where the feudal system prevails.*

Hallam, in his *History of the Middle Ages*, states †, “The essential principle of a fief was a mutual contract of support and fidelity: whatever obligation it laid upon the vassal of service to his lord, corresponding duties of protection were imposed by it on the lord towards his vassal. If there were transgressions on either side, the one forfeited his land, the other his seignory or rights over it.” In the Appendix ‡ to Colonel Tod’s work, will be seen how completely these sentiments are recognised in India. Colonel Tod observes, on the question being put to a Rajpoot, to whom his service is due,—To the lord of his clan, or to his sovereign,—his reply would be, “Raj ka malik weh, pat ka malik yeh.—*The one is the master of the empire, the other is the master of my head.*” In proof of this, numerous instances occur of vassals serving under their chiefs, even against their own sovereign.

Feudal incidents, viz.

1. RELIEFS.
2. FINES OF ALIENATION.
3. ESCHEATS.
4. AIDS.
5. WARDSHIP.
6. MARRIAGE. §

* Tod’s Rajasthan, Appendix, No. XVI.

† Hallam, vol. i. p. 173.

‡ Tod’s Rajasthan, Appendix, Nos. I. II. III.

§ Such are the feudal incidents of the middle ages in Europe.

RELIEF. — A relief is defined* to be “the sum of money paid by every one of full age taking a fief by descent.” In France and England the relief was, as in Hindoostan, one year’s revenue. By Magna Charta, in England, reliefs were settled as follows : The heir or heirs for an entire earldom, one hundred pounds ; of a baron, one hundred marks ; of a knight for a whole knight’s fee, one hundred shillings at most. Supposing a knight’s fee worth thirty pounds, then the sum would be one sixth of one year’s revenue.

“On the demise of a chief,” says Colonel Tod, “the prince immediately sends a party, consisting of a civil officer and a few soldiers, to take possession of the estate in the king’s name. The heir sends his prayer to court, to be installed in the property, offering the proper relief. This paid, the chief is invited to repair to the presence, where he performs homage, and makes protestations of service and fealty ; he receives a fresh grant, and the inauguration terminates by the prince girding him with a sword, in the old form of chivalry. It is an imposing ceremony, performed in the full assembly of the court, and one of the few which has never been relinquished. The fine paid, and the band buckled to his side, a steed, turban, plume (of jewels usually), and dress of honour, given to the chief, the investiture is complete.”

* Burton on Real Property, p. 318. Co. Cop. s. xxii. Tr. xviii. s. 25. Tr. xxviii. L’Esprit des Loix, liv. xxxi. chap. xxiii.

The whole court sits during the ceremony, the chief alone standing before the throne. When ended, all the great officers of the court rise, and saluting the new knight, congratulate him on his being admitted one of their members. This done, the sequestrator returns to the capital, and the chief to his estate.* “The ‘kharg bandai,’ or ‘binding of the sword,’ is also performed when a rajpoot is fit to bear arms. The rana himself is thus ordained a knight by the first of his vassals in dignity, the chief of Salumbra.”

FINE OF ALIENATION.—Alienation does not belong to the system of fiefs in Mewar†: the lord would never consent to it but on very peculiar occasions. “In Kutch, amongst the Jarija tribes, subvassals may alienate their estates, but this privilege is dependent on the mode of acquisition. The agricultural tenants‡, occupants of land held of the crown, however, may alienate their rights upon a small fine, merely to mark the transaction.”§

* Tod’s Rajasthan, vol. i. p. 159.

† Alienations prevail in some of the other feudal states. Under the Sattara government, the feudal chiefs sometimes alienate their rights to revenue; but none, except the king himself, can alienate land, and then only when it escheats, in failure of heirs or claimants.

‡ Tod’s Rajasthan, vol. i. p. 160.

§ The tenants alluded to here, are in truth, the real proprietors. The king, and his nobles and vassals, have only claims on the produce; they cannot, therefore, alienate the land, though they may assign away their portion of the produce. The land can *only* be alienated by the landlord, the cultivating Bhoomia or proprietor.

ESCHEATS AND FORFEITURES. — “The fiefs reverted to the crown in failure of heirs, as they could not be bequeathed by will.” The practice of adoption, so generally admitted among the Hindoos, would, if always permitted, for ever prevent the lapse of estates.

AIDS. — “Aids, termed also benevolences in Europe, are well known among the Rajpoots. The war aid imposed on each fief was the *dussond*, or tenth, in Mewar as well as in Europe. Benevolences were also required on the marriage of the king’s daughter, and on other occasions of necessity.” Hallam has remarked, that “these feudal aids are deserving of our notice, as the commencement of taxation, of which they long answered the purpose, till the craving necessities and covetous policy of kings established for them more durable and onerous burdens.” The amount has been shown *to be a tenth*: this is the portion contributed by the chiefs in Ceylon, in Travancore, and in Orissa, at the present day; and it is this, probably, which gave rise to the prevalent opinion throughout India, that the demands of the king were once limited to the tenth of income or produce, in lieu of all other direct imposts.

WARDSHIP. — “The sovereign himself often assumes the guardianship of minors, when the infant has no mother living. All other persons may have interests of their own: a mother can be actuated by his welfare alone. Custom, therefore, constitutes her the guardian; and, with the assistance of

the elders of the family, she rears and educates the young chief till he is fit to be girded with the sword.”

MARRIAGE. — Every chief, before he marries, makes it known to his sovereign ; but the latter has no control over his choice. The Hindoo law points out the degrees of consanguinity within which the Hindoo can or cannot marry ; and the ceremony is so closely connected with religion that the sovereign can by no means interfere. The necessity for the king guarding the purity of the blood of the feudal knights, therefore, is unnecessary ; nor would the feelings of the chivalrous Rajpoot submit to his sovereign’s control on a point so nearly connected with his own personal honour.

In the feudal system of Rajasthan there exists this remarkable difference from that of Europe : in the former, the Hindoo landholder, though subjugated by another Hindoo race of conquerors, has not been deprived of his ancient right to the soil ; he has been subjected to a tax by the new government, in order to support the military establishment of the new state, but his land is respected. In Europe, the conquerors not only claimed the soil itself, but also the inhabitants upon it, as their serfs or slaves. When the king in India, as lord paramount, or when one of his feudatory barons, wished to reward any one for his services, he granted him an assignment on the revenue of a certain village, or of a portion of land. So, also, in the case of endowing temples or colleges, the seignorage was transferred, but not the

land; in proof of which we find it universally acknowledged that no ancient cultivator can be expelled from his land, or his land bestowed on another person, without all the usual formalities of sale executed voluntarily in his own person.

The large extracts from the annals of Rajasthan sufficiently indicate the marked difference between the rights of the military Rajpoot or feudal chieftain, and the cultivator of the soil. The feudal incidents observed by Colonel Tod are found to have existed also under the Gajpatti princes of Orissa and Ram-raja of Vijayanagar.* My own experience enables me to confirm the existence of the same feudalities under the Marratta princes of Sattara and Kolapoor, and, generally speaking, wherever any remains of the pure Hindoo government are to be found.

I now proceed to the examination of the landed tenures. There are two classes of Rajpoot landholders in Mewar: one is the Grassia Tahkûr, or lord of the portion; the other is the Bhoomia, or landholder. The Grassia holds his lands by grant, for which he is bound to serve his prince at home and abroad with his dependents. This grant is renewable at every lapse or death †, when all the ceremonies of resumption, the fine of relief, and the investiture, take place.

The Bhoomia does not renew his grant, but holds on prescriptive possession; he succeeds with-

* Vide p. 68.

† This is clearly an office, and the right of resumption of the land depends on the king.

out fine, but pays a small annual quit-rent, and can be called on to perform local service, for a certain period of time. Although grants of 'Tahkûrs are required to be renewed at every lapse, the crown could hardly dare to resume the *gras*, literally subsistence, which had descended to the heir. Instances occur of clans being removed from one estate to another*, and fiefs interchanged; but the resumption of the *gras*, without adequate cause, would cause a union of the chiefs that might shake the throne to its centre.

BHOOMIA.—According to the annals† of Rajasthan, the ancient clans, prior to Rana Sanga (who flourished in the sixteenth century), had ceased to hold the higher grades of rank, and had merged into the general military landed proprietors, under the term *Bhoomia*, importing identity with the soil. These are to be found chiefly in Koombulmeer, the wilds of Chappan or plains of Mundelgurh, where they have maintained themselves by agricultural pursuits. The clannish appellations of Koonbawat, Lonawat, and Ranawat, distinctly mark their origin; and it is supposed that, as they ceased to be of sufficient importance to visit the court, they took to the plough, without, however, abandoning their martial character. Some of them yet possess

* This practice is well known to have prevailed in early times in Europe. See Gibbon's *Mis. Works*, vol. iii. p. 189. *Sur le Système Féodal surtout en France*; and Montesquieu *l'Esprit des Loix*. It is also common among the Toorkman tribes in Persia.

† Tod's *Rajasthan*, vol. i. p. 168.

entire villages, subject to a small quit-rent; they also constitute the local militia, to be called in by the governor of the district for its defence; but on such occasions they are entitled to rations. They constitute the allodial tenants of the state, and in Mundelgurh they can bring four thousand swords into the field. Colonel Tod observes, in a note, that these Rajpoots have intermarried with the degraded but aboriginal tribes, and have become a distinct race: in describing themselves they unite the tribes of their father and mother. All this feudal militia enjoy their lands hereditarily, and pay a small quit-rent. So cherished is this Bhoom, that the greatest chiefs are always solicitous to obtain it, even in the villages wholly dependent on their authority, — a decided proof of its durability above common grants.*

Independently of the chiefs who held by patent, were those single knights who enjoyed what is denominated a chursa (hide) of land. The coincidence of the term, in India and Europe, as it has no reference to the thing itself, is very remarkable. Four hides constituted a knight's fee in Europe, equal to about forty acres. The chursa is equal to what a pair of oxen can cultivate, or from twenty-five to thirty begas.

In many parts of the country, the cultivators, or bhoomias, unable to protect themselves, had recourse

* See Appendix to Col. Tod's work, for grants of lands by villages.

to the aid of neighbouring chiefs, who, in consideration of the permanent cession of a portion of land by the village owners, performed this duty. These lands are more highly estimated by their chiefs than the more rich estates, of which they have only the government rent, and which are reservable by the king. A stronger instance of the value attached to tenures of this description cannot be evinced than what happened in the case of Holkar, the sovereign of Malwa, when compelled to sue for peace in 1818. The prince was himself a minor; but his ministers so well understood the value attached to this description of family property, that, during the negotiations for the treaty, every effort was made to preserve these rights. In the Deccan, all other territory, to the amount of several hundred thousand pounds of annual revenue, was ceded without demur; but trifling hereditary privileges, unconnected with the empire, were adhered to, and the sovereign of Malwa, in capacity of Potel (hereditary magistrate) of some villages, and Des Mook, county magistrate, of Chandore, is at this day represented by a deputy, and is not ashamed to do homage, by presenting an offering of one rupee annually to an European collector, for the privilege of holding some inconsiderable spot of land which he can call his own.

The ryot (landholder), according to Colonel Tod, is the proprietor of the soil in Mewar. He claims it as his *bapota* (patrimony), and compares

himself to the *d'húba* grass, which, once taking root in the soil, can scarcely be effectually eradicated. He has ever in his mouth the common, though expressive adage, “Bhogra dhanny raj ho, bhoòmra dhanny maj ho.*—*The tax belongs to the king, the land belongs to me.*”

The subdivision of the territory into townships, as described in the time of Alexander, still obtains everywhere. Each of these petty states maintains its municipal legislation, independently of the monarchy; and every state presents the picture of so many hundreds or thousands of these minute republics. The right of the cultivator to alienate his land for a consideration of protection has been before stated; that of disposing of it by sale or by mortgage is equally admitted. “The † fertile lands of Horlah, along the banks of the Khari, are almost all mortgaged, and the registers of these transactions form two considerable volumes, in which great variety of deeds may be discovered; one extended for one hundred and one years, without regard to interest on the one hand, or the benefits from the land on the other, but merely by repayment of the sum borrowed. To maintain the interest during abeyance, it is generally stipulated that a certain portion of the harvest shall be reserved for the mortgagee—a fourth, a fifth, or *googry*, a share so small as to be valued only as a

* Tod's Rajasthan, vol. i. p. 495.

† Ibid. p. 499.

mark of proprietary recognition. The mortgagees were chiefly of the commercial classes of the large frontier towns. In many cases the proprietor continues to cultivate, for another, the lands his ancestors mortgaged four or five generations before; nor does he deem his right at all impaired." No length of time* can affect the claim of the heir to the *bapota* (patrimony); and so sacred is the right of absentees, that land will lie often sterile and unproductive, from the penalty which Menu denounces on all who advisedly occupy their neighbours' lands.† Even crime, and the extreme sentence of the law, does not alter the succession to property, either of the military or cultivating vassal.‡ The officers of the township, are the same as have been so often described in other parts of this work.

The office of Potel of Mewar was originally elective: he was "*primus inter pares*," the constituted attorney or representative of the commune, and, as the medium between the cultivator and the government, enjoyed benefits from both. Besides his *bapota* (patrimony), and the *seerano*, or fortieth part of all produce from the cultivator, he had a remission of a third or a fourth of the rent from such extra lands as he might cultivate in addition to his patrimony.

* The same practice prevails in Malabar and Canara.

† Menu, 52. 54. on the Servile Classes.

‡ Tod's Rajasthan, vol. i. p. 500.

As a proof of the tenacity with which the Bhoomias (hereditary landholders) of Rajasthan cling to their land, a remarkable instance is related in the annals, which occurred when the daughter of the Raja of Mundore, the then capital of Mewar, was to be espoused to the Rana. His own capital and fisc being deserted, the Rana wanted cultivators for his domain, and he solicited of the bride's father to allow ten thousand of his agricultural subjects to settle on his estates. On such occasion nothing can be refused; but when the inhabitants were called on to expatriate themselves, they resisted, saying*: "What! shall we abandon our *bapota*, the lands of our inheritance, to accompany a stranger into a foreign land, there to labour for his benefit?—No, we will rather submit to death." The Mundore prince anticipating this reply, hoped thus to evade the demand; but the Rana having promised to them the enjoyment of the rights escheated to the crown, together with the lands which the sword had left without occupants, they were induced to consent; and the descendants of this colony are now the hereditary landholders on the fisc of Rajwara, occupying the fertile plains watered by the Bérís and the Bunas.

"In those districts which afforded protection to the landholder, his proprietary right will be found in full force; of this fact, the populous and extensive district of Jeipoor affords a good specimen. In the whole of that tract there are but two pieces

* Tod's Rajasthan, p. 498, 499.

of land the property of the crown, and these even were obtained by force during the occupancy of *Zalim Sing.*”

MALWA.

So much has been already said of Hindoo institutions, that on entering Malwa I find it difficult to select any new facts from one of the most ample and detailed statistical reports which has yet been given to the public. Sir John Malcolm, the present governor of Bombay, after a sojourn of forty years in almost every part of India and Persia, arrives at the same conclusion on the subject of Hindoo society as almost all others who have carefully examined it.

The landed tenures he observes, in Malwa, differ in no very material degree from those in other parts of India.* In theory, and by law, the land belongs to him who first cultivated it; and the right of the sovereign is confined to *ten per cent.* of the produce.† The Mahomedans, even ‡, never disputed the hereditary right of the landholder to occupation; land was not sold, however, under the Moslem government. §

The Mahomedans understood the value of the

* Malcolm's Malwa, vol. ii. p. 1.

† Malcolm's Malwa, p. 2.

‡ Ibid. p. 3.

§ The assessment was so heavy that it had no value in the market.

village communities, with which they never interfered. There are good grounds for believing that the ancient Hindoo land-tax was received in kind, and was estimated according to the relative returns of the seed sown*, and not according to the extent of the land.

In Malwa, there are three descriptions of landholders, the *junna kurshant*, or the landholder born; the *sookwasti*, or permanent tenant; and the *paykasti*, or temporary tenant. The title of the first class to their land has descended immemorially from their ancestors.† They either till it themselves or employ labourers, or underlet their lands to the other two descriptions of cultivators or tenants, *sookwasti* or *paykashti*, making their own bargain, and fixing their own rent. Some of these, in spite of oppression, employ as many as forty or fifty ploughs, implying a cultivation of from one thousand to twelve hundred and fifty acres. These estates, like those in the Deccan, each bear the name of some ancestor§ of the family; or, when subdivided into fields, they have names appropriate to their local situation. The modern exactions on the cultivators were limited only by their means to pay; but Sir John Malcolm concludes, that, from the multiplicity of extra cesses on the landholders, the fixed tax must always have been

* Malcolm's Malwa, vol. ii. p. 14.

† From kursh, a plough.

‡ Malcolm's Malwa, vol. ii. p. 24.

§ Ibid. vol. ii. p. 29.

light. Under the Marratta government, one fourth of the crop was the maximum exacted.

The government of Malwa is represented to have a close resemblance in its form to the feudal system of Europe. It is divided into districts, having from fifty even to three hundred villages each. Each village has its regular establishment of hereditary officers, with stipendiary lands attached. The village magistrate and register is everywhere found to exist*, as also the county magistrate and register, the former here denominated Mandloi, and the latter Pandia. These hereditary magistrates are usually extensive landholders, paying no taxes to government for their estates, in addition to which they receive one rupee (two shillings)† from each village, and small perquisites and fees, such as shoes, blankets, &c. &c. from the village tradesmen. It has been customary for the government of Holkar to farm the land-tax, which has long ceased to be paid in kind. In some instances, the district chiefs become security for the amount; in others, the village chiefs enter into engagements. The amount of these has remained so long unaltered, that it may be almost deemed permanent. Where neither of the local officers have made these contracts, the revenue of one, two, or more villages has been farmed to country bankers or merchants.

* Malcolm's Malwa, vol. ii. p. 7. and 8.

† It would seem, then, that the Des Adikars in Malwa had lands alone granted as equivalent to their per centage on the revenue. In Deccan they have both.

In such cases, the latter are permitted to hold their contracts as long as they fulfil them with fidelity to the government, and give no cause of complaint to the landholders. They realise the taxes according to a *fixed portion* of the produce; and as their contracts are not liable to be taken from them, except for malversation, they embark a great deal of capital among the farmers to assist in improving the lands. "Some of these contracts have continued for seventy years in the same family, and most of them more than forty and fifty." "The best and most popular mode is that of granting leases* of the revenue for ten, twenty, or thirty years; the worst, and that most dreaded by the farmers, are the annual leases."

The value of the local offices will be best understood by the following observations :

"In Malwa, many villages had been depopulated for thirty years. The inhabitants fled several hundred miles off, and dispersed in different towns. They, however, maintained friendly intercourse with each other, continued to intermarry, and on the restoration of order (in 1818), they all flocked to their own country. Under all the miseries and oppressions they suffered, they never gave up the hope of returning to their paternal lands. At the restoration, infant potels (hereditary village chiefs) even were reinstated; each site of a house, and every field, was instantly recognised and re-occu-

* Malcolm's Malwa, vol. ii. p. 51.

pied by the real owner, without dispute.* More than a hundred villages were repeopled in a few weeks."

Again, he observes, "I was desirous of giving the ruined village of Bassee to some Bheels.† The minister declared the proprietors must get possession if they returned. All attempts to discover them failed, and the Bheel Tija was established with his clan. Three years afterwards, a boy put forth his claim as potel, or chief of the village, and his right was voluntarily restored by the Bheel. The Hindoo chiefs, in speaking of these hereditary officers, declared to Sir John Malcolm‡, that they would become Mahomedans twenty times over, rather than give up their lands." The force of this declaration can hardly be felt by persons who do not know the horror with which the Hindoos view the Mahomedan religion and habits.

I could close this account of the universality of the system of government which prevailed among the Hindoos, and of the comparatively light land-tax, by referring to the records of Bengal; but, as a great revolution in landed property, and an entire subversion of the ancient institutions, have taken place under our government, I shall reserve my proofs till I come to treat of Bengal separately. Of the rate of taxation so general among the Hin-

* Malcolm's Malwa, vol. ii. p. 20, 21.

† One of the wild tribes which had long turned robbers.

‡ Malcolm's Malwa, vol. ii. p. 16.

doos, it is curious to find a proof in the pages of a Mahomedan historian. One of the earliest acts of the first Mussulman king of Cashmeer, in the year A. D. 1326, was *, “to confirm for ever the ancient land-tax, which amounted to seventeen per cent. or about one sixth of the whole produce of the land.”

* Briggs' Ferishta, vol. iv. p. 453. Hist. of Cashmeer.

CHAP. III.

ON THE LAND-TAX OF THE MAHOMEDANS.

THE preceding portion of the work has, I trust, proved that the occupant of the land alone was its sole proprietor; that the demand on him for contributing to the support of the state, was a sort of income-tax, viz. a limited portion of the produce of his estate; and that this portion was fixed in time of peace, but liable to increase in time of war, and that, under all circumstances, it left a certain surplus profit to the owner, equivalent to a rent. Moreover, I hope I have established that the sovereign never claimed to be the proprietor of the soil, but of the land-tax, which land-tax he collected through the local agents, and expended it in such way as the government thought fit.

I shall now proceed to show what was the law and practice of the Mahomedans. In speaking of this people, it should be recollected that they form a race, professing to perform a duty by bringing under subjection, or within the pale of their religion, all the nations of the earth. For the fulfilment of these objects, they have the highest motives, and the highest authority; the Koran requires that the male adults of unbelievers shall either be converted or put to death, while the women and

children shall be carried into perpetual slavery. A very short time served to convince the followers of the prophet, that it was impolitic to enforce this practice on all occasions. Thus we find the human race, according to the Mahomedan doctors, to consist of three classes only in the eye of the law, viz. Milly, Zimmy, and Hurby. The first represents the *faithful*; the second, *subdued infidels, to whom belong certain rights*; thirdly, the rest of mankind, emphatically pronounced to be *enemies, against whom war is to be waged*.

One of the earliest of the Mahomedan conquests after the death of Mahomed, was that of Egypt; and the terms granted to the infidels who refused to embrace the faith, show at how early a period the very rigid doctrines of the Koran were abandoned. The terms stipulated for by the Copts, and granted by the conqueror, were,

1. "That the former should not be compelled to quit their country.
2. "That they should not be deprived of their females (families).
3. "That they should be allowed to live peaceably in their houses.
4. "That they should retain their lands.
5. "That the land should not be liable to any additional tax."*

* Abdoolla Bin Jafur, MS. Arab. Bibl. du Roi, Paris, No. 736. fol., v. 78. See Mém. sur les Foncières Propriétaires de l'Egypt, par le Baron de Sacy.

Aboul Hussan Ahmud Bin Mahomed*, an author of the fourth century of the Mahomedan æra, of the Hanefy persuasion, writes,—

“ON entering a strange land, the Mahomedans are bound to invite the inhabitants to adopt their creed. If they consent, war shall not be waged with them. If they refuse, they shall be compelled to pay *khiraj* (the tax on infidels), and on agreeing to do so, they shall be treated as Mahomedans.”

It is in accordance with this doctrine that we find another Mahomedan doctor saying†,

“The land of Irak is the property of its inhabitants. They may alienate it by sale, and dispose of it as they please; for when the Imam conquers a country by force of arms, if he permit the inhabitants to remain on it, imposing the *khiraj* on their lands, and the *juzeea* on their heads, the land is the property of its inhabitants; and, since it is their property, it is lawful for them to sell it, or to dispose of it as they choose.” The landholder is styled رَبُّ الْأَرْضِ the owner of the land.

Ebn Haukal, an Arabian author, nearly contemporary with those above alluded to, observes, “The gates of wealth, or those by which money is supplied to the treasury, are the *khiraj* (the tax on

* This writer was born N. H. 362 (A. D. 972), and died at Bagdad N. H. 486 (A. D. 1036), and obtained the dignity of chief of the Hanufy persuasion in Irak. See as above.

† Surauj-oob Vahauj. See “Law and Constitution of India,” p. 32.

infidel lands), a tenth on ships (port duties), a fifth on mines, on corn, fodder, mintage on articles passing on roads and canals, and for fruits, iced waters, &c. &c.

“The *khiraj*, or tax on land produce, is of three kinds, by division, by regulation, and by statute. If the ground is cultivated, it pays tax; if not, it is so much lost.”*

By this passage it appears clear that the *khiraj* was a tax on production, not on the mere possession of land. The same author goes on to state, that, in his day, the heaviest tax on raw produce was levied in Persia, in the district of Shiraz, which amounted to a third and a fourth of the crop. This tax was authorised by Haroon-ool-Rasheed, at the instigation of the governor, Jafur Bin-Aby-Zoheir. That of Persepolis was not so heavy. The tax termed division is of three kinds, and it was settled by the caliph Oomur, as follows: *asherry*, or a tenth of the crop; *soolsy*, a third of the crop; and *roobay*, or a fourth. The two latter seem to have been those from which Haroon-ool-Resheed took his standard for Shiraz. It will be afterwards seen that the kings of India adopted the same rule. These taxes by no means lead to the conclusion that the lands belonged to the crown. In the institutes of Tamerlane, drawn up on the basis of Mahomedan law, he observest:—
“All deserted lands, if there be no owner to them,

* Translation of Ebn Haukal, by Sir W. Ouseley.

† Institutes of Tamerlane, p. 369.

should be annexed to the fisc (crown lands); and if there be owners, and those owners are reduced to distress, let the necessary supplies be granted to them, that they may cultivate their lands." In the celebrated law-book entitled *Hidaya*, the author concludes, that because the Koran directed all infidels to be slain, the Mahomedan kings were by law entitled to take half the crop : an inference by no means conclusive, and at variance with many other writers. The same author, however, distinctly recognises the proprietary right of infidels in their lands. "Whosoever cultivates waste lands, does thereby acquire the property of them : a *Zimmy* becomes proprietor of them in the same way as a Mussulman." This quotation comes from the very highest source, being given in the *Hidaya* as an oral authority of Mahomed himself. In confirmation of the same doctrine, we find the following extract from the Mahomedan law work on landed property, entitled *Khezanet-ool-Rivayah*, translated from the Arabic by Abool Fuzl : "*Khiraj* land is held in full property by its owner, as well as *asherry* land ; a sale or gift, or a charitable devise of it is lawful, and it will be inherited like other property."

In the *Mohodyah* is a passage quoted from *Almohit*, a work of the lawyer Mahomed : "Lands are held in full property by them (*Zimmy* subjects). They shall inherit those lands, and shall pay the *Khiraj* out of them. In the book *Alkhamesah* it is written, the sovereign has a right

of property in *Khiraj*; and in the “Medina Sherhy Baz” we find it written, “A town and the lands annexed to it shall not be sold by the sovereign, if it pay *Khiraj* to the crown; nor shall it be given, nor inherited; nor shall it belong to the royal domain, for inheritance is annexed to real property.* He who has the tribute or tax from the land, has no property in the land itself: hence it is known, that the king has no right to grant the land which pays *khiraj* or tax, but that he may grant the money arising out of it.”

. Abool Fuzl, the celebrated minister of the Emperor Akber, has left us very full information of the old Mahomedan law regarding landed property, and on the taxes to which it was subject. “In former times† (observes that author) the monarchs or rajas of Hindosthan only exacted one sixth of the produce from the cultivator. In Toorkistan the husbandman paid the fifth. In Tooran, as in India, the sixth; and in Iran (Persia) the tenth. In after-times, Nowsherwan is said to have raised the land-tax to one third of the produce. Since that time the *khiraj* has been introduced. Latterly, in Iran and Tooran, the government has only taken a tenth of the produce of the soil; but at the same time the husbandman is loaded with various other extra taxes, which altogether exceed one half of the produce.”

“Mahomedans (says Abool Fuzl) make three

* Wilk's Mysoor, vol. i. chap. v. p. 191.

† Ayeen Akberry, vol. i. part ii. p. 245.

distinctions in the lands of conquered countries:—

1. Asherry; 2. Khirajy; 3. Solhy; or tythe, land-tax on infidels, and tax by stipulation.

ASHERRY is divided into five heads; viz.—

1. Simple Asherry, such as is paid in the lands of Tehama, including Mecca, Tayif, Yemen, Oman, Behrein, and Rayah.

2. Land the owner of which has voluntarily embraced the true faith.

3. Land conquered and divided among the victors.

4. Land on which a Mussulman has built a house, and has formed a garden.

5. Waste land brought into cultivation by order of the sovereign.

All lands under the aforesaid tenures pay *one tenth of the produce* to the king.

KHIRAJY is also divided into five kinds:—

1. All the land of Persia Proper, and Kirman, is subject to the payment of *khiraj*.

2. Land on which a *Zimmy* or infidel has built a house or formed a garden.

3. Waste land watered by a public aqueduct, though cultivated by a Mussulman, pays *khiraj*.

4. Land in general which has surrendered by capitulation.

5. All land cultivated by means of water-courses maintained by the government.

SOLHY. 1. All the lands of the tribe of Bin Behran.

2. The lands of the tribe of Bin Saleh.

The precise conditions on which these lands are held will be found in ancient authors.

According to some authors, *khiraj* is of three descriptions :—1. *Khiraj Mokussima* ; 2. *Khiraj Moweziffa* ; and, 3. simple *Khiraj*.

1. **KHIRAJ MOKUSSIMA** implies the division of the crop as follows : one fifth or one sixth to the sovereign, and the remainder to the proprietor of the land.

2. **KHIRAJ MOWEZIFFA** is regulated according to the ability of the cultivators to pay.

3. **SIMPLE KHIRAJ**, according to some ancient authors, includes the surplus of the produce, after deducting all agricultural expenses.

There are, however, many various and contradictory opinions regarding this impost.

“ Adverting to this difference of tenets among the Soonnee Imaums,” states the author of “The Law and Constitution of India,” “the learned Hunufeeah Shukfee observes, that ‘the learned have differed in opinion with regard to land conquered by force of arms, on which the Imaum has suffered the inhabitants to remain on paying the *Khiraj* and *Juzeea*. But according to our law (the Hunufeeah) the inhabitants are freemen as *Zimmees* ; their lands are their indefeasible property, and that which is exacted from them is *Khiraj*.’ ”

Thus stands the ancient law of the Mahomedans ; we shall afterwards see how far it was acted up to in India.

The Mahomedams, after failing in their attempts to invade India in the first century of the Hijra, were content to occupy the regions in its vicinity on the west, for three centuries, without molesting their Hindoo neighbours. In the beginning of the eleventh century, all Persia, Khwaruzm, and the whole territory west of the Indus, was in the hands of the Moslems, while India still continued entire under its native princes, most of whom were independent of each other. At this time, Mahmood, the Mahomedan king of Ghizny, and the second of his line, resolved to signalise his name, and to fulfil the objects of the leader of the faithful, by invading India, and propagating the Mahomedan creed in a country which had hitherto successfully resisted attempts of a similar nature, formerly made in the direction of the whole line of the Indus, from its mouth to Mooltan, in the eighth century. A reign of thirty-two years was employed by Mahmood in this great project; he invaded the territory of the Hindoos in twelve different campaigns, one of which occupied him three years, at the head of a hundred thousand men. With this vast host, he crossed the Indus below its junction with the five tributary streams of the Punjab, and marching by Ajmeer, advanced on Guzerat. According to the historians of the day, both Mahomedan and Hindoo, he failed in his attempt to take Ajmeer, but he sacked Guzerat, and destroyed the celebrated temple of Somnat, situated on its western shores. The reception of

Mahmood at Ajmeer, and a knowledge of the formidable Hindoo hosts prepared to cut off his retreat by that route, induced him to lead his army through the desert between Guzerat and the Indus, in which it had nearly perished for want of water. The Raja of Lahore, the most proximate to the kingdom of Ghizny, bore the brunt of most of the attacks of the Mahomedans; and it is scarcely to be wondered at, that before the death of Mahmood, the latter had succeeded in establishing a Mahomedan governor in the Punjab. After this event, nearly one hundred and fifty years elapsed ere the Mahomedans were able to renew their warfare against the Hindoos. The latter saw with regret the principality of Lahore occupied by their enemies; but as this province does not appear to have belonged to any other kingdom, we hear of no efforts made by the united Hindoos to wrest it from the conquerors.

In the year 1145, the King of Ghizny, the lineal descendant of Mahmood, was expelled from his throne, and obliged to retire to Lahore, which now became for the first time the capital of a Mahomedan sovereign; and in less than half a century the line of Ghizny became extinct.

Shahab-ood-deen, usually called Mahomed Ghoor, at length succeeded to the throne of Ghizny, and shortly after he renewed the war against the Hindoos, which had so long been suspended. His success was more chequered than that of his great prototype Mahmood, but the way

had been in a great measure paved for his progress by the previous occupation of the Punjab; so that, with the death of Prithi Raja of Dehly, in 1191, he became master of that kingdom. Mahomed Ghooory left his lieutenant, Kootb-ood-Deen Eibuk, as his viceroy at that capital, and with him a considerable army, under some of his most distinguished generals. These gradually extended their authority, so that on the death of Mahmood Ghooory, in 1206, the Mahomedan power was extended from the Punjab, as far south as Byana and Agra. Kootb-ood-Deen, the new viceroy of Dehly, now established an independent kingdom; and the Mahomedans, colonising and intermarrying with the Hindoos, became in a great measure identified with their subjects.

It has been already shown that each Hindoo village had its distinct municipality, and that over a certain number of villages, or district, was an hereditary chief and accountant, both possessing great local influence and authority, and certain territorial domains or estates. The Mahomedans early saw the policy of not disturbing an institution so complete, and they availed themselves of the local influence of these officers to reconcile their subjects to their rule. In the long contest of the Hindoo rajas against the Mahomedans, it seems likely that the former had levied the fourth of the crop from all their subjects, to which by law they were entitled; and it is probable that in their necessities they might even have exacted more.

We have no account of the mode the Mahomedans adopted to raise supplies, but we may conclude from what we have seen in later times, that, without going into details, they assessed whole districts at a certain sum, and required the Des Adikars, whom they subsequently entitled Zemindars, to levy the amount from the respective villages or towns under their charge. From the existence of these local Hindoo chiefs, at the end of six centuries, in all territories conquered by the Mahomedans, it is fair to conclude they were cherished and maintained with great attention, as the keystone of their civil government. While the administration of the police, and the collection of the revenues, were left in the hands of these local chiefs, every part of the new territory was retained under military occupation by an officer of rank, and a considerable body of Mahomedan soldiers. So gradual and systematic was the extension of the Moslem power, that the soldiers of Dehly only first passed the Vindhayan mountains, to penetrate to the south, in the year 1294; and it was not till three years later that Guzerat eventually became a Mahomedan province. Having once crossed the Vindhayan range, their conquests spread so widely that the Mahomedan authority extended, in 1347, over India as far south as the Krishna river, and thirteen independent Mahomedan kings, besides six minor principalities, occupied the whole region. In examining the details of Mahomedan history, which has been minute in recording the rise and

progress of all these kingdoms, we no where discover any attempt to alter the system originally adopted. The ministers, the nobles, and the military chiefs all bear Mahomedan names and titles, while no account is given of the Hindoo institutions being subverted, or Mahomedan officers being employed in the minor details of the civil administration. The only information we have of the rates of taxation of the Hindoos, is related by Ferishta. In the reign of Alla-ood-Deen, one of the most cruel and absolute of the Mahomedan kings of Dehly, who reigned from the year 1294 to 1315, we find him imposing a land-tax equal to the value of half of the produce*; “at the same time,” the historian mentions, “the king became so rapacious, that he seized the private property of individuals, and confiscated the estates both of Mahomedans and Hindoos without distinction, and thus accumulated immense treasures.” He describes “the Mokuddums, or heads of villages, who formerly occupied large farms, and maintained expensive establishments, as now reduced to till their own lands†; to dismiss their servants, and to cause the females of their families to perform the menial offices of the household.”

The first Mahomedan kings of India who seemed disposed to pay attention to the land revenue, were those of the Afghans of Dehly. Sikundur Lody, who reigned between the years 1488 and 1517, is said to have caused part of the lands about Dehly

* Brigg's Ferishta, vol. i. p. 347.

† Ibid.

to be surveyed, and he certainly took pains to establish one standard land measure, called after him the Sikundry standard; but no remains of the survey were to be discovered half a century afterwards. Sheer Shah Soor, another Afghan prince, who raised himself from the situation of a great military landholder to the throne of Dehly, and expelled Hoomayoon, caused a survey to be made of part of the country, and intended to have extended it throughout his dominions. Although no mention is any where made of the district surveyed, it seems probable that he commenced the work in his own patrimonial estates, near Sahsaram. I have not learnt that the records of this survey have been preserved; but the principle of Sheer Shah, was to limit the demand of the sovereign to one fourth of the produce in grain, or, what is the same thing, the amount in money of the value of one fourth of the crop, at the existing price of the market. Sheer Shah, unfortunately for his country, was killed by the bursting of a shell in the siege of Kalinjur, five years after his accession to the throne, and his successors did not follow up his intentions.

The necessity for reforming the revenue system, however, forced itself on the mind of Akber, who ascended the throne of Dehly in the year 1556, and died in the year 1605. Under him, the Mahomedan system underwent a thorough change: he contracted alliances in marriage between his own family and those of the Hindoos of the highest

rank. His army, for the first time, exhibited Hindoos of birth and fortune holding great military commands; and the Mahomedans beheld with wonder the phenomenon of a Hindoo viceroy reigning over the province, once the kingdom of Ghizny and Cabul. Both Akber and his ministers, like the economists of France, adopted the maxim, that as all wealth arises originally out of the produce of the soil, so the land ought to yield the principal portion of public revenue. Whether or not he was acquainted with the rent-roll of China, which seems to be the most complete in the world, or whether the device of measuring and classifying the land originated with himself and his minister, is immaterial; but, certain it is, he spared no pains to make as complete a survey and assessment as possible. The process of the survey is thus described by his friend and minister, Abool Fuzl. "When his majesty had settled the length of the *GUZ* (standard rod), and the *TUNAB* (the chain), and the dimensions of the *BEEGA* (superficies), he classed the lands, and fixed a different tax on each."

"*Pooluj* is that land which never lies fallow for a whole season.

"*Pirowty* is that land which is allowed to lie fallow to recover itself after exhaustion.

"*Chechur* is that land which has lain fallow for two or three years.

"*Bunjur* is land that has been left uncultivated for five or more years.

“*Pooluj* and *Pirowty* lands are of three sorts, viz. best, middling, and worst.

“They add together the produce of a beega of each sort, and a third of that aggregate is assumed as the average produce, one third part of which is the revenue settled by his majesty.

“*Pirowty* land, when cultivated, pays the same revenue as *Pooluj*.”

The estimate is made in kind, and Akber particularly enjoins his revenue officers to receive the produce itself, if the husbandman objects to the commutation price. So convinced was this prince that all other revenue but that derived from the land was unprofitable to the state and vexatious to the people, that he reduced the duties on home manufactures from ten to five per cent. *ad valorem**, and abolished the following taxes:—poll tax, port duties, tax on pilgrims and fairs, tax on horned cattle, on fruit trees, official fees, tax on labourers, fees to collectors, and to treasurer, purveyance of all descriptions, the furnishing of money bags, tax on assaying the revenue, market duties, duties on hemp, oil, raw hides, on metage and weighing, on cattle killed, on tanned leather, on the sawing of timber, besides many others. †

“The manner of receiving the grain is after four modes:—

“1st. KUNKOOT: estimated assessment. This

* Gladwin's Ayeen Akburry, pp. 309, 310. quarto edition, London, 1800.

† Ibid. pp. 327, 328.

operation, which takes place while the grain is still standing, is performed in conjunction with the cultivator. If he is dissatisfied with the assessment, a certain portion of land is measured, and the produce is cut, threshed, and the amount ascertained. The whole field is then assessed according to the produce.

2. BHAWULLY, or BUTTAI. After the grain is gathered into the barn, or threshing-floor, and is ready for sale, the government receives its share according to agreement.

3. K'HET BUTTAI. This takes place when a field is measured, and a portion of it, equal to the share of the crop, is left for the government officer.

4. LANG BUTTAI. The grain, after being threshed, is piled up into heaps, and the government officer selects one of them, equal to the portion to be paid.

Whenever the cultivator is willing, the price of the grain may be taken at the market rates."

The survey of Akbur was commenced in the year 1571. The principle of which was to take a third of the produce of each cultivator's crop, not according to an average assessment in money, but with reference to the actual produce year after year. Both he and his ministers knew that any fixed money assessment of so large a portion of the produce would very soon prove unequal, but they thought the division of actual produce might

be a more permanent measure.* In less than ten years, however, Akber discovered that this mode of assessment with individual cultivators would not answer, and the conviction is thus expressed in the institutes.

“When, through his majesty’s prudent management, the bounds of the empire were greatly enlarged, it was found very difficult to procure the

* The accompanying table, extracted from the Ayeen Akburry, shows the principle on which this assessment was made. Each field was assessed according to the seed sown, in the proportion of about a third of the average crop of good, middling, and bad land.

POOLEJ LAND.

THE SPRING HARVEST, CALLED IN HINDOSTAN ASHARRY.

	Produce of a beega of the best sort of poolej.		Produce of a beega of the middling sort of poolej.		Produce of a beega of the worst sort of poolej.		The aggregate produce of three beegas of different sorts.		One third of the preceding, being the medium produce of a beega.		One third of the medium produce of a beega, being the proportion fixed for the revenue.	
	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.	Maunds.	Seers.
Wheat -	18	—	12	—	8	35	38	35	12	38 $\frac{1}{4}$	4	12 $\frac{3}{4}$
Vetches -	13	—	10	20	7	20	31	—	10	13 $\frac{1}{2}$	3	18
Adess -	8	10	6	20	4	25	19	15	6	18 $\frac{1}{2}$	2	6
Barley -	18	—	12	20	8	15	38	35	12	38 $\frac{1}{4}$	4	12 $\frac{3}{4}$
Linseed -	6	20	5	10	3	30	15	20	5	7	1	29
Madsfer -	8	30	6	30	5	10	20	30	6	36 $\frac{1}{2}$	2	12
Arzen -	10	20	8	20	5	5	24	5	8	11 $\frac{1}{2}$	2	27 $\frac{1}{2}$
Mustard -	10	20	8	20	5	5	24	5	8	11 $\frac{1}{2}$	2	27 $\frac{1}{2}$
Peas -	13	—	10	20	8	25	32	5	10	23	3	23
Fenugreek	14	—	11	—	9	35	34	35	11	25	3	35
Shaly Kow	24	—	18	—	14	10	56	10	18	30	6	10

N.B. The beega of Akbur was equal to 3600 square yards; the seer measure contained two pints; the maund contained forty seers.

current prices of grain from all parts of the kingdom; and the delays that this occasioned in making the settlements were productive of many inconveniences. In order to remedy these evils, his majesty directed that a settlement should be concluded for ten years. For the above purpose, having formed an aggregate of the rates of collection, from the commencement of the fifteenth year of his reign to the twenty-fourth inclusive, they took a tenth part of that total, as the annual rate for the ensuing ten years." Thus, it appears, at a very early period, the scheme of Akber to assess fields was discovered, in practice, to be full of embarrassment; and, before his measurements even were completed, he was reduced to the necessity of assessing whole villages, and leaving it to the people themselves to distribute the portion payable by individuals.

This is one of the most instructive lessons we could have of the extreme difficulty of assessing land in any portion which approaches to the full profit of the landlord. The actual measurement, and the nominal assessment of Akber, exist at the present day in the village records of those countries wherein they were introduced; but they may be deemed rather objects of curiosity than of utility. The village assessment of Akber was adopted by his son Jehangeer, and his grandson Shahjehan; and the European travellers who visited India in those days speak of the extraordinary prosperity and wealth of the country.

Aurungzeeb abandoned the plan of Akber, and reverted to that system, which has been before explained, in the times of Alla-ood-deen Khiljy, where the king claimed an equal division of the crop with the cultivator, as is related by Khafia Khan, a contemporary historian. This practice, however, was by no means universal; the proportion varied according to the nature of the land and of the crops. Thus, sugar-cane, opium, ginger, and whatsoever produce required the extra labour of watering from wells, only paid one fourth, if paid in specie; and one third, if received in kind: more expensive crops than these paid only one eighth of the produce.

Abundant evidence has already been adduced to prove that neither the Hindoo nor Mahomedan sovereigns ever claimed to be proprietors of any part of the soil but of the waste, or of the lands escheating in default of legal successors; and they certainly never pretended to deny the proprietary right of occupants. This fact must have struck the reader in every step of my enquiry. Aurungzeeb may be considered the last of the race of the Moguls who ruled in absolute independence, and who disregarded almost all laws which limited the power of the sovereign over his subjects; yet we find him still respecting the proprietary right of the landholder. This is singularly illustrated in the circular instructions issued by him to his several controllers of the land revenues. The document is dated in the year 1668, eight years after his accession to the throne; and a translation made by

Sir Boughton Rous, is to be found in the Appendix to Patton's Asiatic Monarchies, p. 339. *et seq.* In speaking of lands lying uncultivated, the orders require that the civil officers shall obtain "information of the parcels of land which, having fallen into disuse, have not been restored to cultivation. Provided some part is cultivated, and the rest not very hopeful, they shall not give molestation for the tax of such lands. If that land is *proprietary*, the *proprietor* himself being present, and capable of cultivating it, let them admonish him to cultivate it; but if that land is not *proprietary*, or the *proprietor* is not known, let them give it to a person capable of cultivating it," in order that the government may receive a revenue from it. "If the farmer is a Mussulman, and the afore-said land is situated in the neighbourhood of *Asherry* land,"—that which pays *a tenth of the produce* to government,—“let them agree with him for *Asher*, or *a tenth part of the produce*. If it lies near *Khirajy* land, or if the farmer be a *Zimmy* (infidel), they shall surely exact from him *Khiraj*. In a case where such *Khiraj* appears improper, they shall, according to circumstances, fix a rate per beegah, which is termed *Khiraj Mookitaat*, or field assessments; or else they shall take half the crop, entitled *Khiraj Mokussima*.” It is proper to observe, that, in making the *Mokussima* division, the seed grain, and the fees to village and district officers, amounting to from ten to fifteen per cent. of the whole, were first deducted. Again, “If the

proprietor of a piece of uncultivated land be known, let them leave it to him, and not suffer any other to possess it." With regard to money rents, the regulations say, "Commutations (in money), termed *Mowuzzif Mokussima*, are allowable, provided the landholders themselves are satisfied, but otherwise they (the government officers) must not make such alterations." In another place it is said,—

"In *Mowuzzif*, or money payments, if the proprietor lets his own land in farm, or mortgages it to another, and the farmer or mortgagee cultivates it, the tax shall be exacted from the proprietor; if either of them makes a garden on it, the tax then shall be levied on the actual occupant."

"If an infidel sell his land to a Mussulman, notwithstanding his being a Mussulman, they shall exact from him *Khiraj mowuzzif*, the full money tax." This was to prevent loss of revenue to the state.

I have endeavoured to show, that from the oral authority of Mahomed, down to the time of Aurungzeeb, private property in land has been universally respected by all Mahomedans, both in law and in practice; that this right is not confined to Mahomedans alone, but extends to all the subjects, Moslem or *Zimmy* of every Mussulman prince. No Mahomedan prince of whom I have ever read claimed the possessor's ownership of the soil; his right, like that of the Hindoo sovereigns, was limited to a portion of the produce, not fixed in money, but regulated according to the value of the crop.

The reply of Gholam Hoossein Khan, one of the most able and intelligent Mahomedans* in Bengal, to Mr. Shore, the present Lord Teignmouth, on this point is full of value. The question is, “ Why did the king purchase lands, since he was lord of the country, and might therefore have taken by virtue of that capacity ?

“ Answer. The emperor is not so far lord of the soil, as to be able to sell or otherwise dispose of it at his mere will and pleasure. These are rights belonging only to such a proprietor of land as is mentioned in the first and second answers. The emperor is *proprietor of the revenue*, but *he is not proprietor of the soil*. Hence it is, when he grants *aymas*, *altmughas*, and *jageers*, he only transfers the revenue from himself to the grantee.” †

This opinion, and the proof of its correctness, are important, and ought to be kept in mind when we come to examine the sentiments of our countrymen, and the practice of our own government. The value of real property, however, does not merely depend on the recognition of a proprietor ; it varies according to many circumstances, and is chiefly affected by the public demand on the produce : where that demand is small, land sells at an advanced price, owing to the return of surplus produce it affords to the landlord ; where the demand is large, it sells at a low price ;

* He is the author of the *Syer Mootakhireen*, an historical work of our own times, of great merit.

† Vide *Law and Constitution*, p. 55, 56.

and where the demand exceeds one third (which is usually considered the portion belonging to the landlord), it is no longer saleable, and the owners of large properties will be compelled to limit their cultivation to the extent which they can effect with their own household. In speaking of the ancient Hindoo village institutions, I have shown that the whole of the land of every township was divided among a certain number of original proprietors, paying a moderate land-tax, and enjoying a considerable profit beyond the expenses necessary for cultivation. Much of the land of each individual would be farmed out to tenants, who, after paying the government tax, would pay a certain rent to the landlords. We have seen, that in many parts of the Madras territory, in Ceylon, in Travancore, Malabar, and Canara, that such was actually the case when we became acquainted with those countries. Under the Mahomedan government, however, it seems hardly possible that any of the ancient proprietors of villages should have preserved the integrity of their patrimonial estates during such a long series of vicissitudes. The right of the proprietors to cultivate the same lands, and to transmit them to their children from generation to generation, has indeed continued; but the extent of real property, a large proportion of which was abandoned, as being beyond the means of the proprietor himself to cultivate, on account of heavy taxation, became contracted, and that which was abandoned gradually passed out of the hands of the

original landlord into those of government. Nor were these the only lands claimed by the Indian Mahomedan sovereigns; the whole of the lands assigned by the Hindoo monarchs for the support of the national religion were resumed, not so much on account of the revenue they were calculated to yield, as for the purpose of destroying every vestige of the ancient worship. The crown lands of the Mahomedan sovereigns were therefore very extensive, but, on the whole, extremely unprofitable as sources of wealth, though advantageous in other respects. A people so deeply imbued with a sense of religion as the Mahomedans did not neglect their own church establishment; lands were every where assigned for the erection of mosques and schools, and for their perpetual maintenance. They were also granted to holy and learned men, and not unfrequently on condition of keeping up the repairs of public buildings. These lands (termed LAKHIRAJ) being held free of tax to the state, might have been made extremely profitable to the holders, but the individuals to whom they were assigned seldom or never attended to their cultivation in person, but rented them to others. The abundance of waste land which it was the tendency of the Mahomedan system to keep sterile, owing to the heavy exactions on it, caused the freehold lands alluded to to be farmed at low rents; and in this way the Hindoo cultivators, by their occupations, were enabled to pay an apparently incredible portion of the crops of their own lands to the government.

There was also another method adopted for bringing waste lands into cultivation, which were granted to individuals who chose to embark capital in the undertaking. Contracts were formed with the government, to pay a fixed sum for ever for a certain spot of land, and a *pottah* or lease was given. The holders of these leases bore the name of *pottahdars*. In the reign of Akber, according to Patton, each *pottah* was limited from thirty to ninety beegas, that is, between twenty and sixty English acres. These *pottahs* descended from father to son, and were saleable property. In the course of a short time, this property was eagerly sought after, and several *pottahs* were purchased by single proprietors. These estates were subsequently confirmed by new royal patents, which included in one the whole property of each individual, under the denomination of *Talooka*, or dependency, of which the proprietor was called *Talookdar*. The owners of these estates enjoyed the peculiar privilege of paying their land-tax direct to the government, without the intervention of any local officers. It was not unusual to reward the services of officers of government by bestowing on them the revenues of certain villages on payment of a quit-rent. This property, though essentially different from the above, received also the appellation of *Talookdarry*. In the former case, the proprietor purchased waste land outright from the government, on payment of a fee annually; in the latter, the *Talookdar* was the pro-

prietor, not of the land, but of the sovereign's share of the crop; but the same appellation attaching to both tenures, afterwards created confusion in comprehending the two tenures.

The nature of this latter description is well exemplified in the following transaction, one of the earliest revenue engagements in which the East India Company was concerned. In the year 1715, eight years only after the death of Aurungzeeb, the Company made application to the Emperor of Dehly for a grant of the Talookdarry, or perpetual contract for the revenues of thirty-eight villages which lay contiguous to their factory in Bengal. The sum they agreed to pay was 8181 sicca rupees, something more than one thousand pounds sterling annually. After many applications, the measure was acceded to in 1717, on condition that the Company should, in the first instance, purchase up from the Talookdars their rights. The imperial order says, "Let them (the Company) make the purchase *from the owners*, and then let our diwan (minister of finance) of the province release it"—the district of thirty-eight villages.

Before concluding the account of the Mahomedan government, it seems proper to refer to a subject which has heretofore led to much discussion, and to a variety of opinions. In the great revenue reform which Akber attempted, but which does not appear to have been as successful as he intended, he gave new titles and appellations to

the several public officers, which formed part of the new system : the village chiefs, Gram Adikars of the Hindoos, received the Arabic title of Mukudum, or the foremost man ; the district registers, Des Lekuks, were denominated Canoongoe, or expounders of the institutes ; while all persons, proprietors of land, whether of small or large estates, were designated Zemindars, signifying, literally, landholders : this appellation was more particularly used in Bengal towards the Des Adikars, or hereditary district officers. It had been one of the ancient resources of the revenue of the Hindoo government, to exact from these chiefs, on succeeding to their office and estates, a fee or relief, equal to about one year's income ; and the Mahomedan government of Akber and his successors secured this payment by renewing the patent of office to every heir on his accession, which was only granted after the receipt of the fees. It has been already explained that, of these officers, each held a small patrimonial estate in his own district, and on collecting and paying the revenue to government, he received a per-centage, termed Nankar, the bread of office, which, in latter times, amounted to about one tenth of the collections. The nature of the office is clearly explained in the following translation of a patent granted to the Zemindar of Bishenpore : from this document it would appear that the Des Adikars, or Zemindars, under the Mahomedan sovereigns, to the very latest periods, were constituted civil governors of

their districts; and it seems likely that the government, having fixed one fourth or one third of the crop as the public demand on the cultivator, assessed each district in a sum of money supposed to be equivalent to that portion of the produce, and left it to the Zemindars to distribute and realise the assessment. That the government always limited its demand to its due share, or that the Zemindar did not exceed it in raising the revenue from the landholders, seems very unlikely. All we have to do at present is to show the nature of the office, which will appear more plain from the following documents:—

No. I.

*Translation of the Copy of a Zemindary Patent to Chitan Sing
for the District of Bishenpore.*

BE it known to all our Officers, present and future, to the Chowderees, Canungoes, Talukdars, landholders and husbandmen of the district of Bishenpore, &c. &c. &c. a fiscal domain, in the province of Bungash, &c. dependent on the division of Burdwan, within the territory of Bengal (the paradise of regions), that whereas, agreeably to the petition, which has obtained our concurrence, and the detailed obligations in conformity thereto, to which our signature has also been affixed, with the particulars of each specified at large, the OFFICE of Zemindar of the aforesaid district has been bestowed, agreeably to the indorsement annexed, from the beginning of the year B. S. 1187, to the cream of his compeers Chitan Sing, the grandson of Gopal Sing, Zemindar, deceased, on his consenting to pay the offerings due to royalty, of one hundred and eighty-six mohers and two anas (or 372*l.* sterling). It is required of him, that, having fulfilled with propriety the duties and

functions of his station, he be not deficient in the smallest respect in diligence and assiduity, but observing a conciliatory conduct towards the Ryots and inhabitants at large, and exerting himself to the utmost in punishing and expelling the refractory; let him pay the revenue of government into the public treasury at the stated periods; let him encourage the body of the landholders in such a manner that signs of an increased cultivation and improvement of the country may daily appear; and let him keep the high roads in such repair that travellers may pass and repass in the fullest confidence and security. Let him see there be no robberies or murders committed within his boundaries; but if (which God forbid!) any one should, notwithstanding, be robbed or plundered of his property, let him produce the thieves together with the stolen property; and, after restoring the latter to the rightful owner, let him assign the former over to punishment. Should he fail in producing the parties offending, he must himself make good the property stolen. Let him be careful that no one be guilty of misconduct in his behaviour, or commit irregularities of any kind; let him transmit the accounts required of him to the government, under his own signature and that of the *Cannungoe*; and after having paid up the whole revenues completely at the end of the year, let him receive credit for the *Maskurat* (allowances) agreeably to usage; and, finally, let him refrain from the collection of any of the *abwab*, or imposts abolished or prohibited by government.

It is required of the aforesaid officers, &c. &c., that having acknowledged the said Chitan Sing Zemnidar of the above-mentioned district, they consider him as vested with the full powers and functions appertaining to that office. Regarding this as obligatory, let them not deviate therefrom.

Indorsement on the Back of the Patent.

Agreeably to the petition which has obtained our signature, and bond in conformity thereto, to which also our

signature has been affixed, the office of Zemindary of the district of Bishenpore, &c. a fiscal domain in the province of Baugash, in the division of Burdwan, within the territory of Bengal (the paradise of regions), has been granted from the beginning of the year 1187, B. S. to the cream of his compeers Chitan Sing, the grandson of Gopal Sing, Zemindar, deceased, on his consenting to pay the offering to royalty of one hundred and eighty-six mohers and two anas.

Two entire Districts.

The revenue of which is agreeably to the accounts signed by the Canungoe of the division.

The *office* of Zemindar of the district of Bishenpore, &c. a fiscal domain in the province of Bangash, a dependency of the division of Burdwan, within the territory of Bengal (the paradise of regions), having been bestowed on the cream of his compeers, Chitan Sing, the grandson of Gopal Sing, Zemindar, deceased, he has consented to pay the offering to royalty of 186 mohers and two anas, and requests that a patent may be granted him.

What is your pleasure?

(*Sign Manual.*) LET A PATENT BE GRANTED.

District of Bishenpore in the province of				
Baugash, one district	-	-	37,529	4 0 0
District of Shapoor in the province of Mah-				
daram, one district	-	-	96,374	9 1 2
			<hr/>	
Total revenue			129,903	13 1 2
			<hr/>	

Furd-i-Hakikat, or Statement.

Agreeably to the Petition, the particulars of which have been recorded, the office of Zemindar, &c. (as in the preceding) having been bestowed from the beginning of the year 1187, B. S., (&c. as before) and the aforesaid person having delivered into the Finance Office the usual

bonds and security, requests a patent may be granted him.

What is your will and pleasure? **TWO DISTRICTS.**

The revenue agreeably to the accounts signed by the Canungoes.

(Statement as before.)

Having taken the bond and security agreeably to usage,
LET THE PATENT BE PREPARED.

No. II.

Bond.

I, who am Chitan Sing, the grandson of Gopal Sing, deceased, Zemindar of district Bishenpore, &c. &c. &c.

Whereas the office of Zemindar of the aforesaid district has been bestowed on me from the beginning of 1187, B. S., on my consenting to pay the offering to royalty of 186 mohers and two anas.

Do, of my free will and accord, enter into the engagements and written obligation, that, having executed with propriety the duties and functions of my station, I will not be deficient in the smallest respect in diligence and assiduity; but observing a mild and conciliatory conduct towards the ryots and inhabitants at large, and exerting myself to the utmost in punishing and expelling the refractory, I will pay the revenue of government into the treasury, at the stated periods: I will encourage the body of the ryots in such a manner that signs of increased cultivation, and the improvement of the country, may daily appear. I will keep the high roads in such repair that travellers may pass and repass in the fullest confidence and security: there shall be no robberies nor murders committed within my boundaries; but if (which God forbid!) any one should, notwithstanding, be robbed or plundered of his property, I will produce the thieves, together with the stolen property; and, after restoring the latter to the rightful owner,

I will consign the former over to punishment. Should I fail in producing the parties offending, I myself will make good the property stolen. I will be careful that no one be guilty of misconduct in his behaviour, or commit irregularities of any kind. I will transmit the accounts required of me under my own and the Canungoe's signature; and, after having paid up the whole revenues completely to the end of the year, I will receive credit for the *maskurat* allowances, agreeably to usage; and, finally, I will refrain from the collection of the *aboab*, which have been abolished or prohibited by government.

I have therefore given this paper as a *mochulkah* (or obligation), that recourse may be had thereto when occasion shall require, &c. &c. &c.

No. III.

Zaminy, or Security Bond.

I, who am Canungoe of Bengal, &c. &c.

Whereas the office of Zemindar of the district of Bishenpore, &c. &c. &c. has been bestowed on Chitan Sing, &c. having become security to government for his appearance, do engage and bind myself, that in case the aforesaid person should abscond, I will produce him; and in the event of my not being able to do so, I myself will be responsible for his engagements.

I have therefore written these few lines in the nature of a bail security, that they may be produced when necessary.

PART II.

LAND-TAX OF THE BRITISH GOVERNMENT.

CHAPTER I.

BENGAL SYSTEMS.

BENGAL, BEHAR, AND ORISSA.—In the former part of this work, I have endeavoured to exhibit the nature of the Hindoo government, its laws, and civil institutions. I have also shown what was the law and the practice of the Mahomedans. It remains for me now to take a view of the history of modern times, and to enquire how far our own government has adopted or departed from the institutions and usages of its predecessors.

The nature of the constitution of the British government in India, renders its actions more open to public scrutiny than that of any state which has ever existed. It is quite necessary, for the welfare of its subjects, that it should do so; and nothing but the curious mechanism of the whole engine, with its numerous checks and powerful wheels, could so long have maintained an empire such as we have in the East, with so apparently

weak means — an empire altogether without parallel in the annals of history.

When the first territorial possessions of India fell into the hands of a few merchants, they little contemplated the gigantic strides they were making to form so vast a dominion in the other hemisphere : a dominion comprising a space not only far exceeding the parent state in size, but comparable in extent and population to more than half of Europe.

The Bengal territory, which first came into our possession, had long been agitated by civil war, foreign invasion, and internal anarchy and disunion. The English, who gradually became its masters, were ignorant of the language, the history, the institutions, and the manners of the inhabitants. The few leading men in power among the native population had usurped the rights of almost all other classes, and so completely threw them into the shade, that the new governors long remained in ignorance of the resources of the country and the privileges of their subjects. An abstract even of the details through which I have found it necessary to wade, on the events of these early times, would fill a volume, but I must be content to take only a very cursory view of them. Previously to exposing the measures adopted by the English government, it may be well to show what was the system under our immediate predecessors.

Since the year 1707, which closed the reign of Aurungzeeb, the government of Bengal had been

subject to much fluctuation. Each of the numerous sovereigns, his successors, appointed a new viceroy. The imbecility of the court of Dehly, and the temporary nature of the viceroyalty, induced these regal lieutenants to make their own rapid aggrandisement and accumulation of wealth the main objects of their deputation, and the order and system which had prevailed since the days of Akbur had long ceased to exist.

Instead of adhering to regulations which involved great attention to business, it had long been the practice of the native rulers to contract with the Zemindars and others, to supply a certain sum of money for the current revenue of the year, and to leave the details of collection entirely to the contractor.

It has been already stated that the basis of the land revenue was founded on the actual condition of the crop. Money was only the eventual produce, with the amount of which the cultivator had for the most part no concern. The share of the crop never altered, except by a specific law promulgated by the king. This portion was, under all established and regular governments, well understood by every one concerned. As the relative value between produce and money was extremely fluctuating, to fix the amount of the latter was imposing the most variable and uncertain tax, and the greatest innovation on law and practice which could have been contrived. The nature of such a tax will be evident to every man who has traced

the fluctuation of money-rent in England during the last forty years.

The duties of the Zemindars have been fully explained in the foregoing chapters, and therefore it is unnecessary to expatiate on them.

Owing to political events, into which it is not necessary to enter, the English army, hitherto employed on the coast of Coromandel, was suddenly required on the banks of the Ganges, to defend the interests of its country in that quarter. The battles of Plassy and Buxar placed the English in possession of vast political power in Bengal, and led to the territorial establishments which followed. A grant of the twenty-four Pergimas around Calcutta was first made by the Emperor of Dehly to the English, in 1715. In 1765 the office of Diwan, or minister of finance in Bengal, was conferred on Lord Clive, as the British representative. The domestic dissensions in the court of the Nawab, or Imperial Viceroy of Bengal, induced that prince to transfer the management of his country into the hands of the English, in consideration of their supporting his title to his dignity and giving up to him a certain portion of the whole revenue.

This event also took place at the same time as the imperial grant was made, but it was deemed politic at first to conduct the public business through the agency of the Nawab's officers.

In 1769, European supervisors were appointed to make tours through the country, for the purpose of examining its condition, and of obtaining in-

formation regarding its history and institutions. In the following year two councils were appointed, one at Patna, and another at Moorshedabad, with the same views. The information obtained represented "the internal condition of the country and its inhabitants to be in a wretched state of disorder and poverty."* The system which actually prevailed, resolved itself into habitual extortion by the public officers, and produced, on the part of the cultivators, the natural consequences of concealment and evasion of the payments due to the state. "With respect to the administration of justice, the regular course was every where suspended, but every man exercised it who had the power of compelling others to submit to his decisions."†

The local government of India, however, felt itself incompetent to remedy these evils, without sanction from the superior authorities in Europe. A favourite maxim, in opposition to their own laws, which had been propagated by the latter Mahomedan viceroys claiming to be the proprietors of the soil, was at first admitted by the English without investigation; but the latter discovered daily such a vast variety of acknowledged hereditary privileges and rights among the people, that they were puzzled to reconcile absolute right in the sovereign with specific rights in the subject. The views of the English legislators were, for the most part, limited to the state of things in their native country. The

* 5th Report, p. 7.

† Ibid, p. 7.

revenue system of India, derived from a land-tax, absorbing the whole of the landlord's profit, appeared to them novel in theory, while the realisation seemed complicated in practice. The more they enquired, the more fully were they convinced that this had been the habitual custom in India. The mode of realising the revenue hitherto adopted by the best governments, was found to be that of appointing collectors, who, aided by the district officers, called Zemindars, and a public district register, termed Canungoe, settled the amount derivable from each village, which was paid into the public treasury. This system, embracing too much detail, had been abandoned for the more simple one of settling with the Zemindar for the whole of his district, and leaving it to him to collect the revenue in such way as he could. But as the basis of the land revenue was founded on corn-rents, which, though invariable in themselves, never yield for any length of time the same quantity of specie the money payment was necessarily variable according to the season, the nature of the crops, and the price in the market: a struggle, therefore, always subsisted between the government and the Zemindars, or revenue contractors; the former to obtain the largest possible sum of money, the latter to pay the smallest amount. In order to elicit the greatest revenue, the native government had been in the habit of putting up whole districts to auction annually, to the highest bidder, on which occasions the Zemindars not unfrequently refused to give the

same amount which was bid by indifferent persons. In this case, the renter during the ensuing year assumed the place of the Zemindar, in his capacity of collector of the revenue, who still continued to exercise his office as hereditary local magistrate, in which he was responsible for the police and tranquillity of the country, receiving his per-centage fees, and retaining, of course, the hereditary landed estate which, in many instances, had descended through a long line of ancestors.

In cases where the revenue farmers failed in fulfilling their contracts, under the native government, their persons and property were seized, and themselves submitted to all the rigour of absolute despotism.

At length, in 1772, the court of directors came to the resolution of assuming the direct management of the Nawab's affairs, and, according to the Mogul's patent, "stood forth (as they term it) as Diwan."

In pursuance of the orders received to this effect, the Governor-General and four members of his council went into a committee for framing regulations adapted to the new state of affairs. A board of revenue was formed at Calcutta; the local European supervisors received the titles of collectors*, and were authorised to contract for the public revenue of every description for five years, with such persons as might offer the most advantageous terms,

* 5th Report, p. 11.

provided they could give adequate security; and the four junior members of the council proceeded through the provinces, with powers to carry these measures into effect. The five years' contract gave time to the government to consider of some future scheme less objectionable, and it was accordingly devoted to enquiry.

At this period, Mr. Warren Hastings was Governor-General of India. In spite of a long residence in that country, and a considerable acquaintance with its modern history and institutions, he had been unable to make himself master of them. The great disadvantages which every European must labour under in such an investigation, were never more fully evinced than in the instance of this great man. With a mind capable of embracing the largest subjects, and with an ardent zeal for his profession, which nothing seemed to check, he confessed himself too ignorant of the rights of the people to hazard any scheme without further knowledge.

He proposed, therefore, previously to the termination of the five years' settlement, that the government should be placed in a situation, as to intelligence, which might enable it to decide on the best means of collecting the revenue in future. In order to obtain this information, he proposed that a temporary office, at the head of which should be one or two Europeans, consisting of a number of the best informed native revenue officers, should be established, in order to ascertain the respective rights of the cultivators and the Zemindars:

a measure which should have for its object the “fixing of the deeds by which the ryots hold their lands and pay their rents, and limiting certain bounds and defences against the authority of the Zemindar.”*

The Supreme Council of Bengal consisted of Mr. Barwell, a civil servant of considerable experience, of Sir Philip Francis, and General Clavering; the two latter, persons of undoubted talents, but with notions adapted only to existing systems in Europe, and apparently opposed to every measure of the Governor-General.

Mr. Barwell observes †:—“I assent to the proposal of the Governor-General. We are unanimously agreed that a fixed valuation should take place in the revenues, and that some diminution should be made in the present rents; lastly, we propose that this important settlement should be permanent.” He was of opinion, however, that until the minute investigations recommended by the Governor-General were completed, they could act on no sure foundation. He observed, that in the reign of Henry IV. of France, the great Duke of Sully only brought about that reform in the condition of the French people, and in the revenues of the state, by a similar investigation. “He commenced,” observes Mr. Barwell, “with a most extensive and arduous collection of minute details in that branch; and, from mature consideration of

* Mr. Hastings' Minute, 1st November 1776.

† Mr. Barwell's Minute, 12th November 1776.

those detached voluminous materials, detected every species of artifice and fraud committed by the farmers, and employed the result of his discoveries towards lightening the burden upon the shoulders of the commonalty.”

So imperfect was the knowledge yet acquired of the condition of the landed tenures in India, that Mr. Hastings and his council seemed to consider the Zemindars as hereditary lords of the manor over their districts, and the cultivators as their under-tenants, who enjoyed specific privileges and rights which it was the duty as well as the desire of the government to protect. The object of the “Governor-General was to fix the demands on the cultivators, and to secure to them the perpetual and undisturbed possession of their lands, and to guard them against arbitrary exactions.”*

Mr. Barwell remarks, “I am likewise persuaded, that administration cannot have a more important topic of discussion, or object of action, than to define and secure the rights of the people; and in this country, where all *territorial property centres ultimately in government*, and where the Zemindar holds his own lands but by a *pottah* (grant), the same tenure by which his under-tenants hold them again from him. I think the public eye should have a watch upon those as well as the former,” &c.

“Personal property ought as much to be sacred in the pittance of the poor as in the possessions of

* Governor-General's Minute, 1st November 1776.

the rich ; and as I have said ‘the welfare of the husbandman and manufacturer is the groundwork of a well-regulated state,’ it follows that I deem it to be the first object of this government to fence and secure the ryots against the arbitrary power of the Zemindars.”

Mr. Francis opposed the measure as wholly unnecessary.* “In considering the object of the proposed accurate valuation of the lands, supposing it attainable, it appears to me that it would be useless, except for the single purpose of *levying the greatest possible revenue*. But this object I hope and believe is not in contemplation. What, then, is the present object of government? We know the amount of our expenses, and we know in general what the country can pay † ; we also know that in general it has been much over-rated.” “Our own constant experience tells us, that, upon the whole, there ought to be a remission.” “The inequalities of an assessment, in itself not excessive and intolerable, will soon level of themselves, provided all *parties know with certainty* the utmost they are to pay, and are assured they will not be exposed to an arbitrary increase of demands on future improvements. Without a fixed *jumma* (assessment), I affirm that no other measures whatsoever can save the country.”

* Mr. Francis’s Minute, 5th Nov. 1776.

† This position seems to me one of the most extraordinary that ever a statesman put forth. It implies, that the expenses of the state, under all circumstances, were never to increase, and that the prosperity of the nation should be stationary for ever.

These arguments were supported by quotations from the works of Sir J. Stuart, Dr. Adam Smith, and M. Montesquieu. Again he states, "It is proposed to secure *to the ryots the perpetual and undisturbed possession of their lands.*"—"Before we give perpetual possession, we ought to determine the property. This state does not consist of nothing but the ruler and the ryot; nor is it true that the ryot is proprietor of the land. It is not even necessary that he should be so, either for his own benefit or that of government." Again, "To dictate the specific terms of every lease, is an invasion of the rights of property in the first instance. It is a business of detail which no way belongs to government, which we are in no sense equal to, and which carries a vexatious scrutiny, and an arbitrary exertion of power on the face of it." It is evident Mr. Francis and the Governor-General differed in several essential points, but in none more than with respect to the relative condition of the ryot and the Zemindar. The former considered him a great landed proprietor, hitherto taxed at the arbitrary discretion of government; and the ryot his tenant, subject to the will and convenience of the landlord. Mr. Barwell was of opinion, that if the Zemindar was to be considered the proprietor, his rights were not more effectually defined than those of the under-tenant of the district.

Mr. Hastings, however, hesitates in deciding the question of right till more information is procured, though it would appear he was somewhat

disposed to think the ryot was the true proprietor, from the observation of Mr. Francis, who states, in opposition to that opinion, “nor is it true that the ryot is proprietor of the land.” The other member of the council, General Clavering, supported the opinions of Mr. Francis throughout on the inexpediency of the measure of establishing a separate office for investigation, which he considered likely to lead to much mischief and corruption, and finally pronounced the measure to be contrary to law.

Mr. Hastings, however, by the support of Mr. Barwell, decided on establishing the new office, whose objects are thus described:—

“An accurate valuation of the land is to be made, either by an actual survey and measurement, or from the accounts of the land rents. The first mode is too tedious, expensive, and uncertain to be adopted. I would propose to make a trial of the second. The accounts of revenue in Bengal are kept with a regularity and precision unknown in Europe. They are drawn out, I understand, nearly on one uniform plan, and are balanced and adjusted at fixed periods. A separate account current (or *kurda*) is kept for every ryot or tenant, wherein the different articles which compose his rent for one year are stated on one side, and the payments that he makes are entered on the other. The whole of these accounts are afterwards annually digested into abstracts, which contain a particular state of the rent, the receipt and arrears of each village. The abstract of all the

villages form the *pergunah* (district) accounts, and the general state of the rent of the Zemindary or capital division is composed of the aggregate of the accounts of the *pergunah*. The history which I have given of these accounts will serve, I hope, to redeem their character from the imputation of being loose, confused, and intricate, and show that, if we can succeed in procuring them, they will furnish us with ready formed abstracts of the actual collections, which will require only to be compared.”

“To collect these different accounts, and to digest and methodise them for our guidance, is one of the principal objects of the temporary office which I have proposed.”

“Besides the intermediate business of the proposed office, I have recommended, as a second object of its researches, the better and more effectual regulation of *pottahs* (agreements), for the security of the ryots in the perpetual and undisturbed possession of their lands, and to guard them against arbitrary taxations. The words ‘perpetual possession,’ and ‘their land,’ which may be mere inaccuracies of expression, for they were not meant to convey the idea of any positive or exclusive right of possession, have been noticed by Mr. Francis as contradictory to the rights of the Zemindar. I shall not here attempt to account for the distinctions of property as they are understood in this country: it is sufficient for me to observe, that while the ryot pays his rent the Zemindar has no right to dispos-

sess him ; nor can the Zemindar, by any legal right, exact a higher rent from him than his *pottah* (agreement) prescribes.”

“ It is to be observed there are two kinds of ryots : the more valuable are those who reside in one fixed spot, where they have built themselves substantial houses, or derived them from their fathers. These men will suffer much before they abandon their habitations, and therefore they are made to suffer much ; but when once forced to quit them, they become vagrant ryots.”

“ The general subject of *pottahs*, and the abuses and oppressions arising from their present uncertainty, and the variety of articles that compose the ryots' accounts, have been often matter of just complaint ; and I believe every member of the Board is satisfied that they require to be reformed. All that I now propose is to collect the materials of information on this subject, to be laid before the Board for their future determination, on the most effectual means of regulating the *pottahs*. At present I am not prepared to propose a complete plan, and decline giving a premature and partial opinion while I am professedly seeking the grounds to determine it.” *

What were the materials collected by this office, or whether it ever took effect, I have not the means of knowing ; at all events the experience of Mr. Hastings rendered him averse from undertaking any measure hastily, when he so plainly

* Mr. Hastings' Minute, November 1776.

perceived there was so much to learn: and had the investigations he proposed been then carried into effect, we should not now have to lament our ignorance.

The periodical revenue settlements of the provinces continued to be made with the Zemindars for 1777, 1778, 1779, and 1780. Subsequently to that period, the revenues were farmed to them on condition of their paying a stipulated amount, in failure of which their property was made liable for the defalcation. During the ensuing years, many of the Zemindars had been dispossessed, and their family estates confiscated, to make good the payments.

By this time the administration of affairs in the interior had assumed a more regular shape: in lieu of provincial councils, collectors were appointed, each to superintend several Zemindaries; six courts of justice, at the head of which were European judges, conducted on the principles of the Mahomedan government, with a Mahomedan judge on the bench, were also established, to decide in criminal cases. In the year 1780, the sale of the Zemindaries had been so extensive as to call loudly for redress, and the complaints at length reached the throne.

Consequently, in the year 1784, the act of 24 Geo. III. cap. 25. passed, commanding "the Company to enquire into the complaints which prevailed, that divers Rajas, Zemindars, and other landholders within the British territory in India, had been unjustly deprived of, or compelled to re-

linquish, their respective lands ; or that the rents, tributes, or services required of them had become oppressive.”

Meanwhile, the object of Mr. Hastings' investigation had not been attained when he left India, in 1784-5.

The project was renewed by his successor, Sir John Macpherson, whose long residence in India gave him also ample opportunities of perceiving the intricacy of the question. About this time, Mr. James Grant, junior, who had been employed as ambassador at the court of Hyderabad, wrote a very laborious statistical account of the districts lying between Masulipatam and Ganjam, which had long been in the possession of the British government, but whose history was a great desideratum. Mr. Grant also wrote an analysis of the Mahomedan system in Bengal and Behar, wherein he entered very fully into the nature of landed tenures generally, and took great pains to show the real situation of the Zemindar, who, from the nature of his condition in Bengal, had been mistaken, as we have before seen, to be the real proprietor of the lands, the revenues of which he collected for the state.

Sir John Macpherson, in a Minute dated 4th July 1786, expressly states: “ After an attentive perusal of Mr. Grant's Analysis, I have not, for my own part, a doubt but the genuine ancient revenue accounts of these provinces have been either mutilated or kept back from the knowledge of the com-

pany's agents, from the time of our acquisition of the Dewannee.

“It is much to discover with certainty *that we have yet a great deal to learn in the revenue line*, and we are fortunate if we can collect and take up the links of ancient forms. One thing is certain, nothing was more complete, more simple, correct, and systematic, than the ancient revenue system of this country. It was formed so as to protect the people who paid it from oppression, and secure to the sovereign his full and legal rights.”

“The accounts of every village are kept, on the part of the ryots, by an accountant of their *own free election*, called a Mocuddum or Potail, which accountant settles the just dues of government with officers on the part of government called Putwarries. After adjusting their accounts respectively, they both repair, or send deputies at stated periods, to the principal town of the district, with their accounts and collections, to be rendered to their respective principals, viz. the Zemindar and the Canungoe.”*

The Governor-General thus observes, that “it is a great step *to know how little is known*, and how much we have to learn, on the subject of landed tenures;” and he accordingly proposed that the office of head Serishtadar, or minister of finance, on the

* The Mocuddum, or Gram-Adikar; the Putwarry, or Gram-Lekuk; the Zemindar, or Des-Adikar; the Canungoe, or Des-Lekuk. Vide p. 36. Part I. Chap. II.

same footing as existed under the native governments should be renewed; that the detailed revenue accounts should be recorded in that office according to the native forms, in order that government might at length arrive at some true conclusion on a subject which had hitherto admitted of so many different opinions, and which in reality was so ill understood.

Mr. Grant assumed charge of his office in the month of August 1786, but his departure for England at an early period, and the arrival of the Marquess Cornwallis as Governor-General, seem to have rendered its operation invalid. I regret that I am unable to refer to the analysis of the Bengal revenue system written by Mr. Grant in 1785. With regard to his history of the Circars, the essay is not only curious but extremely important. Mr. Grant appears to have adopted too hastily the crude opinions of the Mahomedan officers of the Hydrabad government, with regard to the rights of the subject. He distinctly states that in the reign of Akbur there was a definite limit to the land-tax imposed in Dehly, Agra, Guzerat, Malwa, and Behar, which he asserts was one third of the produce payable in kind, but, if converted into money, was to be received at one fourth of the average market price. This law was instituted, as we have seen, in the latter end of the sixteenth century, and we perceive it is exactly double that which the Hindoo law (according to the *Ayin Akberry*) and the institutes of Menu authorised to

be taken. Mr. Grant, however, discovered that no rule of this kind prevailed under the Nizam's government, nor in Bengal, and he accounts for the variation in a manner apparently extraordinary: "Such a scheme of finance," says he, "was only applicable and intended for places where such circumstances of soil, population, commerce, and general civilisation admitted of the improved state of agriculture in its various branches arising from the superfluities as well as the necessaries of life; accordingly it prevailed in Dehli, Agra, Guzerat, &c. &c. In the other provinces * the public revenue was levied by a different rule, technically understood under the Hindoo word *buttai*, signifying division †, *which was better adapted to the scanty resources of an indigent ignorant peasantry, deriving their existence chiefly from pastoral lands exempted from taxation ‡; or who, contenting themselves with the luxuriant growth of a single harvest, where two might be produced with a little additional labour, required that spur to industry given by a judicious increase of the demand of government, and who, as yet unused to a gold and silver currency, were for the most part obliged to pay their rent in kind.*"

I have been induced to give this specimen of the economical principles of some of the statesmen

* In the provinces of other Mahomedan governments.

† Mr. Grant means equal division.

‡ If the lands were not taxed, the sheep, the produce of the land, were taxed, and continue to be so at the present day.

of that day. The cause for payments being made in kind is altogether as erroneous as the doctrine of *spurring an indigent ignorant peasantry to industry by the judicious increase of the demand of government*. If the whole history of India be not false, from the days of Menu* and Alexander to the present day, no country in the world has been so long accustomed to the use of metallic currency as India. We learn that the Indians received nothing but gold and silver from the western world in return for their commodities; that the Mahomedans, from the tenth to the sixteenth century, found abundance of gold and silver wherever they sacked the Hindoo towns and temples; and that the hoons, or golden pagodas, of the south of India were the chief coins at the period when it was invaded. The cause of raising the revenue in kind, therefore, did not arise out of the absence of metallic currency, but from a much more just principle, that of taking an equal portion of the actual produce,—in other words, a tax on agricultural income,—more calculated to be permanent than the fictitious and variable impost of specie. Mr. Grant, however, adds an additional reason for recommending the continuation of a system which took half of the crop, not less remarkable than the former. “The frequency of

* Menu, or rather his commentator, who is said to have colated the work eight hundred and eighty years before Christ, constantly speaks of panas, or, as we call them, *fanams*: they were both of gold and silver.

revolutions in government, and variations in the state of population, from the too-often-experienced calamities of war, pestilence, or famine; and the perpetual changes in the produce of agriculture, occasioned by inundations, or drought, or any irregularity of the season, must influence inevitably a periodical valuation of the lands (crops?); while the poverty of a people of the fewest possible wants, where nature is most profuse in yielding all the necessaries of life, their factitious simplicity in diet, &c. &c. RENDERS a yearly settlement of the revenue, however inconvenient it may be, unavoidably and HIGHLY EXPEDIENT, as the shortest term that can be prescribed." If Mr. Grant is proposing this scheme for adoption by the British Government, as it would appear he does, he had no right to call in to his aid *revolutions, war, pestilence, or famine*, to support his argument for yearly settlements; nor is it clear that *perpetual changes in the produce of agriculture*, the succession of crops practised equally in Europe and India, should be subject of complaint. The truth is, the annual settlement varied with the produce, because the money assessment was made according to the nature and quantity of the crop; and this it was that rendered it "highly expedient."

Mr. Grant has hitherto spoken of the peasantry. We now come to his opinion with regard to Zemindars. "It is to be regretted that some palpably erroneous and dangerous doctrines, subversive of one of the

first most essential and best ascertained principles of Eastern legislation, by which *the proprietary right of the soil is constitutional*, (constitutionally?) *and solely vested in the sovereign ruler*, should of late have gone forth and received,—not only the sanction of speculative writers, misled by the misrepresentations of ignorant travellers*, or by partial analogous reasoning, from an imperfect understanding of fact and local circumstances,—but also be adopted and strenuously urged by men of influence and experimental knowledge, equally eminent for ability and integrity.” The erroneous doctrines he explains, in another part of his report, to consist in supposing the Zemindars to be the proprietors of their estates. “The proposition is so palpably absurd and erroneous in principle, that it seems impossible to express it in any terms of language which do not at the same time convey a self-evident refutation, and expose the fallacy both of the premises and the conclusion.” In this instance Mr. Grant’s opinion is borne out by the most conclusive evidence, and the experience of fifty years. In another place he observes, “With respect to the natives of Hindostan, it would be a *most dangerous innovation* (diametrically opposite to the letter and spirit of all oriental legislation,

* Anquetil du Perron is especially alluded to in a note by Mr. Grant, than whom a more sound and philosophical enquirer can scarcely be found, and whose benevolence and philanthropy are not less conspicuous than the acuteness of his observations.

ancient and modern, devised by conquerors,) to admit, either in theory or practice, the doctrine of private individual landed property by inheritance, free, or feudal tenures extending beyond the period of a single life ; but above all, seeing that the great law of society (public expediency) requires the full aid of established financial resources (justly proportioned to the gross annual produce of the soil), and equitably moderate with respect to the natural wants or ability of the peasantry, and only barely sufficient, on the most economical scale, to supply the absolute exigencies of the lenient protecting sovereign state, under the dominion of which such rare peculiar advantages are enjoyed, amidst the despotism, tyranny, and oppression common to almost all the other countries of Asia.”

It is not with the mere view of lowering the opinions of Mr. Grant that these quotations have been made, but for the purpose of showing that we ought not hastily to adopt the notions of any set of men, however high their character, without well examining their tendency. It is this error which has given rise to the embarrassments at present felt regarding the important question now before us. Sentiments have been since started and maintained not less fallacious than those of the author under discussion, which will be alluded to in another part of this work.

Mr. Grant scarcely took charge of his office when he embarked for England, leaving his opi-

nions to be adopted or combated by those who pursued the investigations he had just commenced.

At this crisis arrived the Marquess Cornwallis as Governor-General of India. No man undertook the great and important office confided to him under more favourable auspices. The high reputation for wisdom, integrity, and magnanimity which his lordship brought with him to India, and the peculiar urbanity and dignity of his manners, suited admirably his high station. He had rendered himself acquainted with the complaints of the injuries sustained by the Zemindars in the sale of their property. An act of Parliament required these grievances to be redressed; and before he reached India, even, his lordship seems to have made up his mind that the existing system of administration was practically defective, and required to be modified on that of Europe.

With a mind fraught with the excellency of a scheme which should create a number of great landed proprietors, he very early conceived the project of establishing them; and the favourite though erroneous doctrine that the Zemindars were the real landlords of the districts they superintended obtained his ready credence.

He thought that no species of management but that of great landholders was calculated to produce real benefit to a state; and nothing but this conviction could have fortified a mind like his against the direct evidence which every where

assailed him of the fallacy of the ideas which he persisted in upholding.

Having laid down this principle, he easily brought himself to believe that the Zemindars, avowedly the revenue collectors and contractors, receiving ten per cent. agency for their services, either were, or at any rate ought to be made, the proprietors of the districts over which they were the hereditary superintendents. The sentiments of the Governor-General spread through the service, the majority of whose members were as ignorant of the institutions as they were of the history and the language of the country, and those sentiments received general assent. From this number of persons, however, must be excepted some who had penetrated more deeply, and who had employed themselves in researches which, though comparatively superficial, were sufficient to convince them that much lay hidden beneath the surface which a more minute local scrutiny would bring to light. Among others who were most distinguished on this occasion was the acting collector of Bhaugulpore, whose reports had shaken the opinion of the Governor-General himself as to the fact of the Zemindars being the proprietors, instead of being the public functionaries of their districts; and with these persons it was resolved to contract for the land-tax. The proposed settlement of Marquess Cornwallis only embraced, in the first place, a period of ten years, which, if approved by the Court of Directors,

was to be declared permanent, and to limit for ever the public demand of government on each district. The districts were henceforth to be deemed private estates, conferred in perpetuity on the revenue contractors. When called on by the Board of Revenue for his opinion as to the quantum of assessment to which his district ought to be subjected, the acting collector of Bhaugulpore frankly confesses his inability to mention any specific sum. "To propose assessments for the pergunahs to be fixed for a term of years, without that precision which the nature of the subject demands, might only mislead you, and subject me to your future displeasure should those assessments not be realized with the regularity and success which you would naturally expect; and yet the materials I am possessed of certainly do not authorize me to present you with any thing more satisfactory than a vague estimate." Again: "But in what proportions these Zemindaries should be assessed, in order equitably to make up any deficiency that they may be found actually to have incurred, I am really at a loss to specify; nor do I know of any other means than a close and laborious examination of the Mofussil* papers, by which it can be ascertained. But this mode of inquiry is what I apprehend you object to, *in prohibiting me from making a minute local scrutiny*, ignorant as I am of any other sort of scrutiny used to ascertain the value or produce of a particular

* The official papers relating to the revenue collections, kept by the district officers.

mehal. * To give such information, even with the advantage of such a privilege, which I believe was always exercised by the Mogul government, and hitherto under the English, would often be attended with difficulties and obstructions enough to frustrate the attempt; but without it, I can promise myself no better success than may be derived from guesses founded on the reports of interested persons or temerarious adventurers."

Such was the state of information among those persons most disposed to investigate, and such the obstacles to obtaining more complete knowledge. All the enquiries which the government had hitherto obtained were unsatisfactory. The minute investigations proposed by the experience of Mr. Hastings, and that of his successor, Sir John Macpherson, had not been allowed to be conducted to a close; but none of those persons who were best qualified to judge, denied the necessity of making them previously to forming any permanent settlement, and infringing on private rights which were not thoroughly understood.

The Marquess Cornwallis, perhaps the least informed of all those whose sentiments were of importance, gave it as his decided opinion, that the information already collected was quite adequate to render a settlement advisable, and he proposed that the average of former collections should be taken as the basis for an agreement for the next ten

* District.

years with the actual Zemindars for their districts, which, if approved by the Court of Directors, should be rendered perpetual; that they should not only be recognised by government as landlords of the soil in cultivation, but that the whole of the waste lands should belong to them, on the payment of a fixed land rent, for ever.

In the discussions which arose out of this momentous question, we discover occasional lights bursting in upon us, and showing us, at that time even, who were the real proprietors of the soil.

Mr. Shore, the present Lord Teignmouth, assuming with the Marquess Cornwallis the Zemindars to be the real proprietors, remarks, “* that the proprietors of the soil (the Zemindars) in Behar universally claim and possess a right of *Malikana*†, which, whenever they are dispossessed of the management of their own lands, they receive from the government collector as well as from the tenants of the Jaghires (estates held on feudal tenures), and proprietors of *Altmughas* (assignments of the revenue due from public lands). The provincial council of Patna, in 1771, when *it delegated to farmers the duty of collecting* the revenue, settled 10 per cent. as the rate of *malikana* payable to the *dispossessed proprietors of the land, as the ancient allowance, agreeably to the constitution of the country.*”

* Mr. Shore's Minute, 18th Sept. 1789.

† Per-centage of collections.

Thus it appears, when the government did not choose to trust the hereditary district officer with the *duty of collecting the revenue, but made it over to a contractor*, the former was not dispossessed of his hereditary office, nor deprived of the fees, but continued to enjoy them as *malikana*, and to perform all his other duties as magistrate and representative of the district.

Speaking of the cultivators, Mr. Shore observes, “The custom of dividing the produce of the land between the cultivator and the government, or the collector who stands in his place, is general, but not universal, throughout Behar.”

The collector of Sarem, in a letter of the 23d July 1789, gives the following true definition of a Zemindary : —

“It is a portion of land consisting of sundry farms paying revenue to government, belonging to numberless *proprietors*, managing their own lands either themselves or through their agents, but acting in general under a *nominal proprietor*, called Zemindar (with whom they engage for their revenue), he having a *real property* perhaps of a *fiftieth part* of the Zemindary.”* In another place, the same collector quotes the instance of a village paying “six hundred rupees (sixty pounds), and having fifty-two proprietors.”† It is evident this was one of those villages in which the proprietary

* The hereditary landed estate of his office.

† Vide Appendix to 5th Report, p. 31. Mr. Shore's Minute.

right of the cultivators still existed. Again*, “The state of the proprietors is thus substantially described by the collector of Sarem : that they are in general involved in great distress, and their lands mortgaged over and over again, both on public and private accounts, to almost their full value ; that the proprietors in this situation have made over their lands, or entrusted them to a superior Zemindar, who favours the possession with his indulgence and assistance, by procuring for the proprietors continual and occasional loans.

In quoting from the report of the collector of Ramghur, Curruckderah, and Chakye, Mr. Shore remarks†, “that the districts are held by a number of Talûkdars and Gnatwar‡, all of whom have separate pottahs.”§ The revenue which they now pay has continued so long without alteration, that each man considers his land held at a *mokurrery* (fixed) tenure.” The collector gives it as his opinion, “that the only way to preserve these two places in their present quiet state, is to confirm the *mokurrery pottahs* ; and adds, that if the Zemindars are restored, the Talûkdars and Gnatwars will fly the country from their oppression.”

The collector here simply recommends that the village chiefs, with whom the former government had entered into solemn engagements for a limited

* Vide Appendix to Fifth Report, p. 41. Mr. Shore’s Minute.

† Ibid. 129, 130.

‡ Village chiefs.

§ Contracts for land revenue payments, derived from some former government.

demand on the land, should have those agreements confirmed, and the Zemindars, the hereditary district officers, might be prevented from exercising any authority over their villages. Whether these villages were excluded from the new property to which the Zemindars succeeded, does not appear.

If they were excluded from them, the regulations of the government* provided “that when Zemindars are excluded from the superintendence of their estates (districts), they shall receive a consideration in lieu of the LANDLORD’S share, an equivalent of *ten per cent.* on the whole revenue of the estate, according to the practice of the country.”†

The relative condition of the Zemindars, the cultivators, and the government is thus pointed out by Mr. Shore, in his objection to the resolution for rendering the proposed system permanent.‡

5th. “That the contribution of the Zemindars is disproportioned to their respective incomes§, we know with certainty; we also profess to take from them (the landlords) *nine tenths of their receipts.* The proportion paid by the cultivators of the soil may be reckoned at a half, or it may be nearer,

* Minutes of Bengal Council, proposed Resolutions, 18th Sept. 1789.

† It is really wonderful that the Bengal government should still have persisted in describing as proprietors the Zemindars who received only one tenth of the collections.

‡ Minute, Mr. Shore, 8th Dec. 1789.

§ Supposing the whole of the public revenue to be the private income of the Zemindar.

perhaps, to *three fifths of the gross produce*. Taking this at *a hundred parts*, the claims of government may be estimated at *forty-five*. The Zemindars and under reuters may be supposed to have *fifteen*, and *forty* remains with the cultivators of the soil.”

The various reports which now poured in from all quarters tended to shake the opinions of those who had been foremost in declaring the Zemindars to be the land proprietors, and Mr. Shore entered a strong minute on the council records, against hastily confirming, or rather conferring, rights in perpetuity which were at all events new, and might be found to belong to others. The Governor-General was not to be deterred from the project which he had conceived, and which he conscientiously believed to be for the good of the people at large. No sooner was the scheme fully promulgated, than the real proprietors of the land began to make themselves known in all directions.

The Collector of Shahabad writes:—“ The Baboos (new contracting proprietors) have come here, but the men whose *talúks* (small estates) were included in the Baboos, district of 874 villages, *now claim to be proprietors*, and deny that the Baboos are possessed of any deeds which can justly deprive them of their rights. In like manner the heads of several of the villages composing such *talúks* make the same affirmation, till at length they absolutely refused to enter into any agreements but as *maliks* (proprietors), declaring they

would *rather lose their lives* than acquiesce in yielding what they consider their hereditary rights." The Collector, equally confounded and surprised, was obliged to make a compromise on the part of the government, by terming them "oorf maliks," i. e. *commonly called maliks*. Another quotation from these records will be sufficient. The chief or deputy governor of the district of Dacca, in reply to an order requiring him to send an estimate of the waste land of which the government intended to dispose to the new created proprietors, writes as follows:—"I believe there is no district in the three provinces of Bengal, Behar, and Orissa that has more jungle and waste land in it than Dacca, but the whole is *claimed as the property of individuals*, who, though they receive no profit from it, and are too indolent themselves to make it productive of any, will not suffer others to bring it into a state of cultivation *without some recompense*; and so very tenacious are they of it, that even in the suburbs of the city, (which for three or four miles is almost impenetrable jungle, infested by wild ferocious animals,) a man cutting down a single tree *will be sued by the proprietor for damages*." It never occurred to the deputy governor that any other reason for abandoning this private land existed than *mere indolence*, whereas the least consideration ought to have pointed out other causes—either want of capital, or excess of taxation, which did not admit of its being cultivated so as to repay the expense of clearing it.

The deputy governor is equally indignant against the proprietor for requiring *a recompense* for the privilege of occupancy, or for cutting wood on his estate; and his sense of justice is singularly manifested, by his recommending “that the property be instantly surveyed, in order to its being disposed of to those who would take it for the benefit (not of the proprietor, but) of the government.” Numerous other instances of a similar nature occur in the course of my researches. The committee of the House of Commons* observes that “it was the opinion of some intelligent servants of the Company, that, rather than make any more revenue settlements by contracts in the gross, it would be better to revert to the system of the former governments.” This embraced the realisation of the revenue from the value of the crops annually raised, a scheme which continued under the Mahomedans, though evidently belonging to a period anterior to their invasion. By this rule the produce of the land, whether taken in kind *or estimated in money*, was understood to be shared in distinct proportions between the cultivator and the government. In Bengal, it was estimated the husbandman received only two fifths, and the remainder was subdivided between the latter and the Zemindar and village officers: of this the Zemindar received, as COLLECTOR, one tenth, or about $\frac{3}{30}$ of the whole. Smaller portions went to the Mocuddum (the village here-

* 5th Report, p. 6. et seq.

ditary magistrate), the Patwarry (village accountant), &c. &c. Provision was also made in the same way for the Canungoe or district register. In the records of this officer were to be found, in the most ample detail, an account of the quantity of land cultivated, the nature of the crop, the amount of the revenue paid, and all minor information, which he derived from the village records. "To his office, moreover, reference might be had to determine contested boundaries, the use of rivers and reservoirs for irrigation, and generally all disputes concerning property or local usage within the limits of his official range."* This office was now abolished, but its utility will be subsequently referred to; and the measure of abolition has ever since been a cause of regret. "A certain number of villages, with a society thus organised†, formed a Pergumah; a certain number of these, comprehending a tract of country equal to a moderate sized English county, was denominated a Chucklah: of these, a certain number and extent formed a Circar; and a few of these formed the last or grand division, styled a Soubah; of which, by the Dewanny grant, the British Government had obtained two, viz. the Soubah of Bengal, and that of Behar, with part of Orissa.

* 5th Report, p. 38. Letter from the Collector of Bhaugulpore, on the constitution of the Canungoe's office, dated 6th Dec. 1787.

† The organisation is not mentioned, but will be seen by reference to the note, part I. chap. ii. p. 36.

The institutions alluded to remained sufficiently entire in Behar, but in Bengal they had been almost entirely superseded, by the system which prevailed of making a bargain either with the village chief, or the district chief, or Zemindar.

Notwithstanding multifarious enquiries, the information received was contradictory. The courtesy of dependents and interested revenue farmers led them to persuade the government that the sovereign was the sole proprietor of the land, and that he was at liberty to impose taxes *ad libitum* on the cultivating tenants, to whom no rights beyond that of mere serfs of the soil belonged; and undoubtedly the prevalent system favoured such opinions. Whatever value land might once have had as a saleable article, it was clear, that if the government and its officers received 60 per cent. of the crop, it could no longer be sold. Some of the village officers, however, had small portions of land which they cultivated rent free, while the hereditary official estates of the Zemindars, held on similar tenures, were in truth the only lands that brought any price in the market. These facts it was that gave rise to the opinion that the Zemindars, who were known to have some hereditary estates, were the real proprietors of all.

The Marquess Cornwallis had come from England as Governor-General full of the oppressions and injustice suffered by all classes of our Indian subjects, but especially the Zemindars. He was impatient of the delay attending further investiga-

tions, and of the vexatious state of ignorance in which he felt himself, and he CUT THE GORDIAN KNOT. Instead of simply confirming to the Zemindars their hereditary property, he tendered to them the sole proprietorship of the districts they managed as the servants of government, for the consideration of receiving from them a fixed sum for ever, equal to the average of that which had been paid within the last ten or twenty years.

The Zemindars, no longer the collectors of revenue, were proclaimed the landlords of whole counties. To the arguments used by the Company's servants, and especially to those of Mr. Shore, the Marquess Cornwallis replied, that twenty years had been employed in obtaining information which was yet said to be incomplete. "In 1769*, supervisors were appointed. In 1770, provincial courts were established. In 1772, a committee of circuit proceeded to make the settlement. In 1776, Aumeens, or native superintendents, were required to make a *hustabood* (an abstract of past and present resources). In 1781, European collectors were sent into the districts, under the direction of a revenue committee at Calcutta. Like our predecessors, we set out with seeking information, and we have now been three years in collecting it." Again: "If the want of further information were to be admitted now, or at any future period, as a ground for delaying the declar-

* Governor-General's Minute, 3d Feb. 1790.

ation of the permanency of the assessment, the commencement of benefit to the people, and the prosperity of the country, would be delayed for ever.”

“ The question that has been so much agitated in this country, whether the Zemindars and Talúkdars are the actual proprietors of the soil, or only officers of government, has always appeared to me to be *very uninteresting to them*; whilst their claims to a certain per-centage upon the rent of THEIR LANDS has been admitted, and *the right of government to fix the amount of those rents at its own discretion has never been disputed or denied.*”

No one can read the above passage without being satisfied that the Marquess Cornwallis had not a clear idea of the rights he was discussing, and this may account for his being unable to express himself clearly to others.

We cannot conceive how his lordship brought himself to suppose, much less to assert, that the question of proprietary right in districts yielding a revenue of from 300,000*l.* to 400,000*l.* annually to government, was a point very uninteresting to those who were the subjects of its discussion. Whatever might be the interest they took in the question, there was another class who were more deeply concerned, and whose rights were entirely overlooked. These were the *actual possessors and occupants of the soil*; that class towards whom none of the enquirers had yet hardly turned their thoughts, and on whose lands his lordship pro-

nounces *the right of government to fix the amount of the rents at its own discretion.*

It is owing to such erroneous and mischievous doctrines that the real proprietors of the land have till lately remained hidden from view, or at all events have not openly been acknowledged. Mr. Grant promulgated the sentiment, that "*it would be a most dangerous innovation to admit, either in theory or practice, the doctrine of private individual landed property by inheritance, free, or feudal tenures extending beyond the period of a single life;*" and the Marquess Cornwallis pronounced that "*the right of government to fix the amount of the rents at its own discretion had never been disputed nor denied.*"

These facts only tend to show the necessity of Indian legislators being educated in their profession; and that, at all events, they should have some knowledge of the history and manners of the people whom they govern. Had either Mr. Grant or the Marquess Cornwallis been better informed, they would have known that the integrity of private property was recognised in every village in India, and that the demand of the crown has ever had its defined limits.

Far be it from me to deny the good intentions of the Marquess Cornwallis, than whom a more benevolent and noble spirit, perhaps, never existed. In the bold project he conceived he did not anticipate the injury he might be doing to others. His mind dwelt chiefly on the oppressions the

Zemindars had, in some instances, suffered by the sale of their private landed estates, inherited, perhaps, from a long line of ancestors; and his plan now proposed to render them also masters of the districts they managed. In this he perceived that the cultivators would be virtually placed at their mercy; but he thought that laws might be framed to protect them in their just rights, which he deemed to be little else than those of cultivating serfs attached to certain estates, with the privilege of enjoying just sufficient to enable them to live in health.

However he might have been mistaken in the views he took of the relative rights of the individuals in India, it is only justice to transcribe the correct views and sentiments he entertained of the principle of legislation, that required an abolition of the heavy land-tax he found to exist on his arrival in India; an evil, however, which he did not remove, and which exists at this moment as grievously as ever.

“The maxim that equality in taxation is an object of the greatest importance, and that, in justice, all the subjects of a state should contribute as nearly as possible in proportion to the income which they enjoy under its protection, does not prove the expediency of varying the demand of government upon the lands: on the contrary, we shall find, that, in countries in which this maxim is one of the leading principles in the imposition of taxes, the valuation of the land on which they are levied is never varied.” Now, where the tax is

fixed in money, it does in reality become the most unequal and most variable tax that can be imposed. If the sum be extremely small, it is not so much felt; but the moment it comes to bear a considerable proportion to the gross produce, as in India, it becomes onerous, and frequently intolerable.

“ In raising a revenue to answer the public exigencies, we ought to be careful to interfere as little as possible in those sources from which the wealth of the subject is derived.”

“ The attention of the government ought, therefore, to be directed to render the assessment upon the lands as little burdensome as possible; this is to be accomplished only by fixing it. The proprietor will thus have some inducement to improve his lands; and, as his profits will increase in proportion to his exertions, he will gradually become better able to discharge the public revenue. By reserving the collection of the internal duties on commerce, government may at all times appropriate to itself a share of the accumulating wealth of its subjects, without their being sensible of it. The burden will also be more equally distributed: at present the whole weight rests upon the landholders and the cultivators of the soil.”

“ In case of a foreign invasion it is a matter of the last importance, considering the means by which we keep possession of this country, that the proprietors of the lands should be attached to us from motives of self-interest. A landholder, who

is secured in the quiet enjoyment of a profitable estate, can have no motive for wishing for a change. On the contrary, if the rents of his lands are raised in proportion to their improvement; if he is liable to be dispossessed, should he refuse to pay the increase required of him; or if threatened with imprisonment, or confiscation of his property, on account of balance due to government upon an assessment which his lands were unequal to pay, he will readily listen to any offers which are likely to bring about a change that cannot place him in a worse condition, but which hold out to him hopes of a better.”

“ I am sorry to be obliged to acknowledge it, but it is a truth too evident to deny, that the land proprietors* throughout the whole of the Company’s provinces are in a general state of poverty and depression.

“ I cannot even except the principal Zemindars from this observation; and it is not without concern that I saw it verified very lately in one instance by the Rajah of Burdwan, who pays a yearly rent of upwards of 400,000*l.* to government, having allowed some of his valuable lands to be sold, for the discharge of an inconsiderable balance due to government.”

“ I therefore propose, that the board of revenue be directed immediately to form a ten years’ settlement in Bengal, agreeably to the rules and regulations, &c. &c. ; and that it be directed to notify to

* The Zemindars.

the landholders that the settlement, if approved by the Court of Directors, will become permanent, and no alteration take place at the end of ten years." The Court of Directors in their reply, dated 29th August, 1792*, to the reference made to them on this subject, confirmed the measure, and expressed themselves in high terms of approbation of what had been done."† They seemed to consider the settlement of the land revenue in perpetuity, not as a claim to which the landholders had any pretensions, founded on the principles or practice of the native government, but a grace which it would be good policy to bestow upon them. In regard to the proprietary right to the land, the recent enquiries had not established the Zemindar on the footing of the owner of a landed estate in Europe ; but, on the contrary, had exhibited, from him down to the actual cultivator, other inferior landholders of every description, whose claim to protection the government readily recognised, but whose rights were not at once susceptible of reduction to the rules about to be established in perpetuity. Of one thing they appeared certain, "that the immediate cultivator of the soil, duly paying his rent, could not legally be dispossessed of the land he

* Mr. Tucker, in his Review of the Financial Situation of the Company, in a note observes, that this letter is supposed to have been written under the immediate dictation of Lord Melville, and with the entire concurrence of the ministers Mr. Pitt and Lord Grenville.

† 5th Report, p. 49, 50.

occupied; and this," they further observed, "necessarily supposes, that there were *some limits* by which the rent could be defined, and that it was not left to the *arbitrary determination* of the Zemindar; for otherwise such a rule would be nugatory; and, in point of fact, the original amount seems to have been *anciently ascertained and fixed by an act of the sovereign.*" The work of Mr. Grant, before quoted, and the translation of the institutes of Akbur, were already accessible to all who chose to read them. The statement of the former, that one fourth of the produce had been fixed as law by the Mahomedans, and the admission in the very same institutes of Akbur, acknowledging that one sixth was the ancient share fixed by the Hindoo government, ought to have been conclusive. If the occupants had hereditary rights in the land, as already acknowledged by the Court of Directors, what was to prevent the rates being fixed according to the produce? but the very idea of corn rents would probably have shocked these legislators; at all events, they left the question of rates (the most important of all) to be determined by COURTS OF JUSTICE. It is difficult to conceive by what law the judges were to be regulated.* Village and district records were concealed or lost, custom and not law was

* 5th Report, p. 71.—"With regard to the cultivators or ryots, their rights and customs varied so much in different parts of the country, that the regulations only required the rates to be such as *have been customary*, or as shall be particularly adjusted between the parties."

to be their only guide ; and it may easily be conceived, therefore, that suits of this nature, if they ever did come into court, were never decided at all, or if so, probably on wrong principles.* The Court of Directors, though they approved the measure, were aware of its vast importance. “The demand from the land,” they observe, “the great, and now almost the only source of revenue, is *fixed* with the addition which may be made from resumption, or what may arise from uncultivated land†, (if that resource should be available), *it is fixed for ever.*”

The regulations which became necessary, in order to support a system so entirely new, and undertaken with such inadequate knowledge, were frequently as contradictory of each other as they became at length numerous. The change which the whole constitution of society underwent could not but produce embarrassments, which it became requisite to counteract.

The extension of the novel rights to the whole body of revenue collectors, induced them to encroach on the ancient privilege of the minor landholders, who were now constituted by law their tenants. These attempts at innovation led

* One remarkable instance of this is given in the 5th Report, where one judge decided a cause in one way, and another decided the same cause in another court diametrically opposite (p. 70.).

† The uncultivated lands had been transferred to the Zemindar : the land revenue, therefore, was fixed by law for ever.

at first to resistance, and eventually to reaction. The regulations and courts of justice invited complaints, almost without costs; and the judge of Burdwan alone had upwards of thirty thousand causes on the file two years after the permanent settlement was made.* So far from the new landlord being able to oppress the whole of his tenantry, they combined to ruin him; and, in the four following years, the private entailed estates of some of the wealthiest and oldest families in the country were sold for arrears of revenue, and themselves reduced to abject poverty. Heavy balances, either arising out of over assessment or bad management, brought almost all the estates of the ancient nobility and gentry to the hammer.

These persons with great justice observe, according to the letter of the Collector of Midnapore, 12th of February, 1802, "that such a harsh and oppressive system was never before resorted to in this country." It was no part of the office of Zemindar to stipulate to collect a fixed revenue, his duties and immunities have been before described; and it was no satisfaction for him to be raised one day from a substantial country squire and magistrate, with a handsome patrimony, to the dignity of a prince, with his county as a principality, if, on account of pertinacious tenants and the bad management of his servants, he fell in arrears to government, and his private entailed

* 5th Report, p. 145. Appendix, No. VI.

† Ibid. p. 148.

patrimony was to be seized and sold, and himself and family reduced to beggary. Such was the fate of most of those great landed proprietors created by the Marquess Cornwallis, so that his benevolent intentions towards them entirely failed in their object. Before they fell, however, the country was loud against them for their exactions from the cultivators, and these were increased by the complaints against the numerous minor renters, to which these vast estates were subjected. The principal Zemindar was supposed to pay to the government nearly as much as the country could yield: in order to enhance the value of his bargain, he under-let to several other contractors at an advance. Each of these again under-let, and so on till the smaller renters had to realise sometimes fifty, or even cent. per cent. of what the cultivators were supposed to pay. But the rates were not fixed by law, and custom had long sanctioned the exaction of whatever the strong could extort from the weak. The courts in vain sought for some principle by which they could adjust such litigations, and the nature of a system so loose prevented justice being done either to one party or the other: the estates have been thus sold over and over again; the ancient landed gentry have been lost, and a new race, originally bankers, merchants, or private servants, have gradually taken their place. The estates, once enormous, have now been subdivided into smaller portions; the law of equal division of property

will in time subdivide them still smaller, till at length the landed gentry of the present day will eventually sink into the condition of cultivating peasants.

The police of the native governments, conducted entirely by the hereditary local officers, is not exceeded in efficiency by that of any part of the world. The Marquess Cornwallis, however, conceived this would be arming the landholder with too much power, and he consequently exonerated him from the charge. The result of this step was as unpropitious as any which belonged to the permanent settlement. Such a description of the insecurity of the country, and of crime, is exhibited in the judicial reports, up to the year 1810 (seventeen years after its introduction), as is scarcely to be found in the annals of any civilised country, in a period of profound domestic peace. In spite of the aversion to the national institutions which belonged to the admirers of the new scheme, the government was eventually compelled to have recourse to them, and to apply to the local officers to undertake the police duties; but the ancient gentry who possessed local influence, and who had been in the habit of exercising magisterial power, had been destroyed: a new race of speculators filled their places; the village police officers and magistrates, not being wanted under the new plan, had been deprived of their hereditary subsistence, and aggravated on the one hand against the government, and on the other driven to desperation by

want, far from being again fit to become guardians of the people, they were all more or less deeply involved in the crimes that had been committed. The return to the old system of police has, however, gradually restored security; and it is to be hoped, when those national establishments which had been so rashly condemned and destroyed are replaced, that time will effect the desired improvement. If we view the plan of the Marquess Cornwallis, in the abstract, as a scheme for protecting the actual property that existed in his time, and for amending the condition of the whole people, we may with safety pronounce it to have entirely failed; but it was based upon sound principles; and notwithstanding its want of success in detail, it may have had on the whole a beneficial effect on the country; because, in the end, many of the cultivators of the soil have been enabled to resist the oppression which such a system prepared for them, when it transferred them, with all their privileges undefined, to the local aristocracy, though more perhaps have been expelled from their patrimonial lands. The origin of this success on the part of the people may be referred to two causes: first, that as the Zemindars had succeeded in obtaining independence from the government, owing to a long reign of misrule and ignorance, so some of the village chiefs and communities had risen gradually from the dependence of the Zemindars, to which they not only now refused to submit, but set the example of resistance

to others. The second cause was the establishment of the courts of justice, and the regulations. A very short time sufficed to fill the ears of the government with complaints against the new landlords; the rights of the small proprietors appeared more numerous every day, but they were undefined, and enquiry led to the belief that they every where differed. It was discovered too late that the real proprietors had been overlooked; but the "fiat" had gone forth and could not be recalled; and the scheme is truly pronounced, by a powerful writer of the present day, to be "a proceeding, the apology for which may be good intention, but which could have been conceived only by political presumption, and executed by absolute power." Subsequent investigations have proved, that in India, one of the most ancient of the civilised nations of the globe, landed tenures are not confined to one simple rule: they differ in every field, but they are held to be as inviolably sacred as in any part of the universe. After a trial of nearly thirty years, the following is the recorded opinion of one* of the most intelligent and experienced of those officers who has witnessed the effects of the Zemindary settlement from its origin: he observes, "The errors of the permanent settlement were two-fold: first, in the sacrifice of what may be denominated the yeomanry, by merging all village rights, whether of property or occupancy,

* Sir Edward Colebrooke's Report on the Ceded and Conquered Territories.

in the all-devouring recognition of the Zemindar's paramount property in the soil; and secondly, in the sacrifice of the peasantry by one sweeping enactment, which left the Zemindars to make his settlement with them on such terms as he might choose to require."

The late Marquess Hastings also observes, in one of his Minutes in Council*, that "this truly benevolent purpose, fashioned with great care and deliberation, has, to our painful knowledge, subjected almost the whole of the lower classes throughout these provinces (the real landed proprietors) to most grievous oppression; an oppression, too, so guaranteed by our pledge that we are unable to relieve the sufferers."

But to return to the history of the Marquess Cornwallis's measures. No sooner was the permanent settlement introduced into Bengal, Behar, and Orissa, than his lordship, "entertaining strong objections against the principles and practice of the native Asiatic governments, set on foot a negotiation with the Zemindar, usually styled the Raja of Benares, to relinquish those superior functions which he had been accustomed to exercise."†

This negotiation continued from 1787 to 1794, (seven years), when the desired object was obtained: the raja retaining for himself his own patrimonial estate, and receiving as the price of relinquishment 12,000*l.* annually from the government. This

* Governor-General's Minute, 31st December 1819.

† Benares: 5th Report, p. 108.

measure presents throughout the whole feature of the transaction a series of inconsistency that is worthy of notice. In the year 1780, the government of Mr. Hastings had made a permanent settlement with the raja, the very object which the Marquess Cornwallis desired to accomplish; but his lordship, "entertaining strong objections against the principles of native Asiatic governments," and believing, whether truly or falsely does not appear, that the Raja mismanaged his district, resolved if possible to take it out of his hands. He negotiated seven years to obtain this object, which having effected at the expense of 12,000*l.* a year to be paid for ever to the Raja, the same district was transferred into the hands of other Zemindars, without local influence or attachment. In making the new settlement for Benares, a due respect was paid to the experience of the resident, Mr. Jonathan Duncan; and it is a remarkable fact, that, with all his lordship's repugnance to the principles and practice of Asiatic governments, he adopted them entirely in the settlements of Benares, as will be seen in the sequel. It is pretended, that the Hindoo institutions here were more perfect than in Bengal, but there is no just reason for supposing so. Here the resident had enquired, and made himself master of the subject; in other parts the public officers were absolutely "*prohibited,*" as we have seen, "*from going into local scrutiny.*" Here we find the village occupants of the land termed Zemindars. They are thus described in the 5th Report:— "The village

Zemindars paying revenue to government are said to belong to a joint partnership, denominated *putteedars*, or sharers, descended from the same common stock." "Some, however, had their separate shares, while others remained united with the principal of the family, or the headmen of the brethren, one or more, whose names were usually inserted in all agreements for land revenue. Besides these village Zemindars, there were others denominated Talúkdars, who have the management of a greater or lesser number of villages, with the heads of whom, *in conjunction with the partners*, they make their settlements." This state of affairs was not provided for by the regulations, which did not acknowledge the existence of private property in this shape. "**The division of the crop between the government and the cultivator* in proportions which varied in a small degree, in different parts of the country, appears to have furnished the rule for estimating the assessment of revenue in the settlement which was rendered permanent. This settlement, after the best endeavours of the resident to accommodate it to the principles of proprietary right in the land, has left many points in the code of regulations scarcely reconcilable with such a tenure, and still to be referred to the ancient local usages, and the records of the Canungoe's office." Although this office had been abolished every where else, the Marquess Cornwallis's repugnance to a native administration

* 5th Report, p. 122.

did not extend so far as to insist on its abolition here. The resident also recommended that the raja should continue in charge of the police of the district, and that villages should, as heretofore, be held responsible for robberies, assaults, and murders committed within their limits. The new Bengal police was afterwards introduced into Benares, and produced the same bad effects. Whatever of the national institutions remained were found to be advantageous, whatever was novel proved mischievous and inexpedient.

CEDED AND CONQUERED COUNTRIES. — The Bengal presidency received no additional acquisition of territory till the commencement of the Marratta war of 1802, 3, 4, 5. At that period the Nawab of Lucknow entered into a subsidiary treaty, by which he ceded territory adequate to yield half a million sterling annually. This country, instead of being immediately placed under permanent Zemindars, was put in charge of a Lieutenant-Governor, who was instructed to report on the actual tenures, and to retain them in their present condition.

It was found that, in these districts, the landholders held on the same terms as those of Benares. Some of the villages were in charge of village Zemindars, the chief of a copartnership of cultivators. There were also chiefs who governed several villages, and bore the title of rajas. The latter stood more in the relation of tributaries than subjects, being accustomed to exercise functions little short

of regal within their petty principalities. The Mahomedans termed all Hindoos possessing lands Zemindars, and it is owing to this circumstance that the word occasions so much confusion when we meet with it in public records. Thus we find the hereditary descendant of a line of princes, the feudal Thakoor or baron, the district collector, the farmer of the revenue, the elderman or Mocudum of the village, and the member of the village copartnership, each styled Zemindar, though they have their distinct and especial rights.

The Zemindars over many villages, probably the feudal barons of some former government, were left to enjoy their privileges as long as they paid their customary tribute with regularity. They possessed strong holds, garrisoned by their adherents or clansmen, and under the Nabob's government frequently withheld their revenue till compelled to the payment of it, or to a compromise by the approach of a military force.

The Bengal regulations were subsequently introduced without involving the whole scheme of the permanent settlement; but the committee of parliament, which sat in 1813, was of opinion that this introduction was too precipitate. Many of the evils of the permanent settlement were avoided. The integrity of villages was preserved, and their internal economy and institutions generally respected, excepting in some few cases, where the contractors failing to pay the revenue, the whole village and its lands, together with its people, were

sold to a new revenue farmer. The several record offices of Putwarry and Canungoe, which had been so imprudently destroyed in Bengal, were here cherished and maintained. The police was left in the hands of the natural guardians of the country (the local authorities), under the usual responsibility of producing robbers and murderers.

The settlement of the revenue, instead of being generally farmed to contractors, was in most cases made direct, either with village Zemindars or Talûkdars, a class of people which had for ages managed the revenue of several villages. These settlements were first concluded for three years, at the end of which time, if the parties desired it, the lease was to be renewed at a second valuation, according to the actual state of the cultivation, allowing a deduction of one third for any surplus that might appear to have accrued from extra culture. A similar arrangement was contemplated at the end of the second triennial assessment, when a third assessment for four years was to have been adjusted, completing altogether the term of ten years from the first settlement; at which time "a permanent settlement was promised to be made with the same persons (if willing to engage, and if no others with a better claim should come forward), for such lands as might be in a sufficiently improved condition to warrant the measure on such terms as the government should deem fair and equitable." Shortly after the acquisition of the ceded provinces, the termination of the Marratta war, in 1805,

put the British government in possession of the principal part of the country lying between the Ganges and the Jumna, and the territories situated on the right bank of the latter river, from its leaving the mountains of Cashmeer to near its confluence with the Ganges, besides the province of Bundelcund, and that of Cuttack in Orissa, situated westward of Midnapore, and connecting the Bengal with the Madras provinces. The city of Dehly, and five districts in its vicinity, were set apart, under the management of the resident with the king, for the private expenses of the latter and his household; while into all the rest of the acquisitions were introduced the modified regulations brought into use in the ceded districts. The government also notified to the landholders by proclamation its intention to adopt the same plan towards them as towards those of the ceded districts, making settlements of three and four years in succession; the last of which were "to become permanent if agreed to by them and *confirmed by the Court of Directors in England.*"*

Previously, however, to making the last settlement, the government thought it necessary to employ two of the most intelligent and distinguished of their civil servants as a commission to superintend its formation, and to report on the state of the country.

The commissioners having entertained doubts as to the propriety of introducing the permanent

* Regulation x. 1807.

settlements so soon, recommended that more information be sought for, and that the resources of the country be still allowed to develop themselves. They accordingly required the reports and opinions of the local collectors, almost all of whom were decidedly against the permanent settlement for the present. The government, however, differed from the local officers, and, though it did not actually carry the project into effect, strongly recommended it to the Court of Directors for sanction. To this the court did not assent, and the local government was placed in the awkward dilemma of rescinding its proclamation, and standing culpable in the eyes of its subjects. However embarrassing were the relative situations in which the government and the landholders were placed, yet it is but justice to hear what the commissioners say in support of their reasons for deferring the settlements.

The chief difficulty with the commissioners appeared to be, how to make the existing state of the landed property conform to the regulations (Marquess Cornwallis's) which insisted on the COLLECTORS being considered proprietors, and which required that no individual having a quantity of land yielding less rent than 500 rupees (60*l.* a year) should be eligible to be treated with as a landholder. By the regulation XI. of 1793, the law of primogeniture, which had always existed among the Zemindars, was abolished, — a step which the commissioners think has been attended with ill consequences. The commissioners observe, par. 45.,

“The Mahomedan government, in regulating the succession to Zemindaries, were in the practice of conferring the inheritance (office?*) on a single individual of the family; and in establishing a usage *adverse to the principles of their law* (and also to that of the Hindoos), they were no doubt influenced by the motives of public conveniency.” The collector of Etava complains, that various questions have arisen regarding the proprietary right of the LANDHOLDER†, which is by no means fixed. It sometimes happens that there are from ten to fifty sharers in a single village.‡ Instances might be adduced, we believe, of the village Zemindars (sharers or heads of villages?) being allowed by the superior landlord § *to receive a small contribution from the under tenants, even when they were not in actual occupancy of the land*: and to disregard entirely their evidence of the possessing an acknowledged interest in their soil would be unjust.∥ We are apprehensive, however, that the value of the interest depended upon the arbitrary will of the landlord, and that, in the sense we are accustomed to apply the terms, the village Zemindars can never be considered to have enjoyed the rights of proprietors of the soil.” In other

* Vide patent for the Zemindary of Bishenpore, Part I. p. 136.

† Commissioners' Report, 13th April 1808, para. 39.

‡ Ibid. para. 59.

§ Marquess Cornwallis's landlord.

∥ Here we find the Mara of the Tamûl country, the Googry of the Marrattas and Malwa.

words, the Collector does not believe that the rights belonging to proprietors of land have always been respected by those in authority over them. The oppressive taxation of the Mahomedans prevented the tenants paying to the proprietor the landlord's share; *the small contribution* alluded to seems to savour of something of the remains of property; but when one third, or more frequently one half, is paid to government, the real landlord loses all his right and interest in the soil. The collector of Furruckabad observes, "*that the right of property in the land has not been definitively established.*" In Bareilly, the landholders are indigent; *the right of property in the land remains undetermined.*" The commissioners speak in the highest terms of the management of the hereditary estate of Fyz-oolla Khan, a native chief independent of the company, and contrasts its rich condition with that of the neighbouring country.* The collector of Moradabad, among other reasons for deferring the permanent settlement, states "*the uncertainty which exists with respect to the proprietary right.*" The collector of Seharanpoor observes: "*At this moment it remains a question in whom the right of property in the soil vests, under our present regulations, and what privileges or benefits that right is intended to confer.*"

In conclusion, the commissioners recommend that the permanent settlement be deferred, and that certain modifications in the regulations be

* Commissioners' Report, 13th April 1808, para. 99, 100, 101.

made, rendering them better adapted for the country into which they have been introduced; but, above all, “that the regulations which regard the different classes of landholders and tenants be revised, and *that distinct rules be prescribed for determining claims to the property in the soil.*” It was in vain the collectors called for more definite distinction of proprietary rights, and the commissioners for more precise rules. Government had itself long since settled the question: the revenue contractors had been proclaimed THE LANDLORDS, in spite of the real proprietors, who are *so hardy* as not to acknowledge their rights.

The final settlement was consequently deferred. The local government could not disembarass itself: it applied to England for orders, and the Court of Directors, in their reply, declare (para. 87.), “these and other circumstances, which the perusal of the documents before us have brought under our view, convince us that the settlements which have been hitherto formed in the ceded and conquered provinces have proceeded on imperfect data, as to the real circumstances of the country, and that our knowledge of its interior concerns is yet incomplete and defective. Much certainly remains to be done in the ascertainment of territorial rights, as either belonging to the state, or those living under its protection, in exploring and obtaining correct information respecting the value and capacities of the lands.” The object of the court was to introduce into the ceded and conquered countries in Bengal,

not only a minute survey of the lands, but also to establish a maximum assessment on each field, to be deemed permanent; a description of which will be given when I come to treat of the landed tenures of Madras. It is not my province to examine the propriety or otherwise, in a political point of view, of the refusal of the Court of Directors to confirm that to which the local government had pledged itself: it is sufficient to know that the latter, in giving the pledge, did so under the express condition of the proposal being approved by the Court of Directors. The measure did not meet the approbation of that body, and it is clear that, in point of law, it had a right to withhold its sanction. If also it saw strong reasons to justify its refusing assent, superior to the impolicy of humiliating the local government, it was warranted in doing so. The protracted correspondence that has, to the present day, been maintained on the same subject, and the attacks that have been made on the court by some members of the court of proprietors, are a mere waste of words and an excitation of feeling. The question of right, on the part of the court, to act as it did, ought not to have been contested: it solves itself into a mere matter of political expediency; and, in this point of view, the court and the government of Calcutta seem now to agree that there is still too little information of the rights of individuals, and of the local resources, to warrant the adoption of a measure which involves questions of such magui-

tude and of so great variety. The Bengal government, while it was compelled to acknowledge that the information for making a permanent assessment was incomplete, made use of strong arguments to prove that the present assessment on the land was too heavy, and that it was advisable to limit the public demand, in order to leave a surplus in the hands of the *revenue contractors*, which the government persists in calling *proprietors*, to contribute to the increase of the revenue through other channels. Mr. Colebrooke observes, that although a limit was put to the land revenue in 1793, other sources of taxation had increased greatly; and he conceives that this increase could only be owing “to the diffusion of wealth and general improvement of the condition of the people;” an improvement, he observes, which would not have taken place but for the limited demand on the land.

Independently of the want of knowledge which existed regarding the rights of individual cultivators, and the rates at which they were assessed, the Court of Directors objected to farming the revenues at all, if possible to prevent it; and they strongly urged the expediency of a system which should bring the government in direct contact with the occupant of the land: a circumstance which shows how widely the administrative power in Europe in 1813 differed from that of 1793. In speaking of the poverty of the people, the acting judge of circuit of Moorshedabad writes (24th July, 1810): “This may be accounted for in

several ways: — 1st. The general character of the Zemindars: they are low people, low in their general character, and not since raised by their fortunes* ; heretofore dependents on the rajah of the district, and who occasioned the dismemberment of his estate by their plunder, and which enabled them at the public sales to concentrate in their own persons the estates of their master. 2d. Another class of the Zemindars are men of wealth, whose sole object is to add daily to their store: they are resident in other parts, and draw from hence their lacs annually, to the impoverishment of the district. 3d. What is the natural effect of the other two? A general system of rack-renting, hard-heartedness, and exactions, through farmers (of the revenue), under farmers, and the whole host of Zemindary Amla (officers) and their dependents.”

“ Even this rack-renting is unfairly managed. We have no regular leases executed between the Zemindar and his tenants. We do not find a mutual consent and unrestrained negociation in their bargains: nothing like it; but, instead, we hear of nothing but arbitrary demands, enforced by stocks, duress of all sorts, and battery of their persons.”

“ There is also an intermediate class, the money man (country banker), in every village, who first

* This is the race of country gentlemen which succeeded to the ancient hereditary Zemindars, who almost all suffered extinction after the Marquess Cornwallis's permanent settlement was made.

relieves, then aggravates the evil by his own usurious practices, and enforces them by like means. The general consequence is general poverty.”

This picture is not overdrawn. It is one of the fruits of the over hasty permanent settlement; though it is not to be denied, as Mr. Colebrooke has stated, that that project has brought with it very great advantages to a few, and may perhaps have improved the revenue of the state. A very complete detail of the conduct adopted by the Zemindars in his district is given by the magistrate of Rungpoor*; and the anxious desire he expresses to remedy the existing evils, arising *out of our ignorance* of the rights of the peasantry, is alike creditable to his head and to his heart. He very justly rejects with indignation the cruel and unjust, I had almost said stupid notion, that heavy taxation on the poor is requisite to excite them to labour. It might be supposed, that since the time of Mr. James Grant that the doctrines advanced by him had no longer any advocates; yet it is melancholy to find that such not only prevail at present, and that public officers of government are not ashamed to record them. These opinions, I believe, are common among the native revenue officers and tax gatherers, as well as among Zemindars, whose private interest renders them blind to truth; but it is lamentable to think, that Europeans of education should hastily adopt them from such classes. Mr. Sisson’s sensible observations on

* Mr. Sisson’s Report, dated 27th Sept. 1815.

this subject deserve publicity, to show, at all events, that such sentiments are not universal, nor, in the higher minds of those who belong to the service, have any place at all : —

“ *It is argued by many, that the native of Asia requires a stimulus of a peculiar nature to goad him to exertion : in him the order of human nature is reversed ; and however great and manifest be the advantages which industry may hold out, such are his indolence and apathy, that under no circumstances will he exert himself further than barely to keep himself and his family from starving. This sentiment has gained much ground of late, and the arguments it affords its advocates are at the present moment *held forth as conclusive against the policy of bettering the condition of the poor.* It is seriously maintained, that nothing short of state bankruptcy would follow any measures that might be adopted to restrain the (landlord) Zemindar from exaction, and that *the higher the industry of the tenant be taxed, the more he will exert himself, and, by consequence, the better will be his condition.*” The rates of assessment vary in almost every village, and they are and have been, for the last century, liable to change. Notwithstanding that this truth is admitted, it is seriously recommended as a remedy for the evil of over-taxation, that the ESTABLISHED RATES should be discovered and fixed. The condition of the landholder in Rungpore is stated “ to be far, very far

* Mr. Sisson's Report, 27th September 1825.

more wretched in 1815 (twenty-three years after Marquess Cornwallis's settlement) than any one, perusing in his closet the salutary rules of 1793 and 1794, and the many legislative enactments which preceded them, could conceive it possible for it to have become, under a systematic administration of those laws." These regulations admitted, "that from the earliest times within the reach of public record, *the cultivator of the soil has possessed certain rights* which were publicly recognised by the British government in the *infancy of its establishment*, and which were clearly ascertained and defined by specific legislative enactment, full nineteen years before the decennial settlement of 1790. But so great was the aversion of the local government of that day to any of the institutions of the country, that it enacted a law (Regulation XLIV. of 1793), limiting *the lease of the tenant* (as he is termed) to ten years; and in the following year, owing to complaints on the subject, this law was rendered more complicated by another (Regulation IV. 1794); [and," observes the same officer, "had not the Regulation alluded to added to the confusion, by confirming the intricate and inexplicable system of a *decennial renewal of rights which admitted not of alteration*, the promulgation of Section III. Regulation V. 1812, would not have been followed by the injurious consequences it has produced."

During the government of the late Marquess of Hastings, his lordship recorded a most able and

important minute* on the subject of the relative rights between the Zemindar (proprietor of Marquess Cornwallis) and the hereditary landholder :—

“ 142. It is well known, and even if it were questionable, the practice of the provinces which have more lately fallen under our dominion would set the doubt at rest, that the *cultivating Zemindars* † were, by a custom more ancient than all law, entitled to a certain share of the produce of their lands ; and that the rest, whether collected by district officers or contractors, or by the officers of the government, was collected as the dues of the government.”

“ 143. This indefeasible right of the cultivating proprietors to a fixed share of the produce was *annihilated by our directing that written engagements* should be executed for a money payment, in which all the claims of the Zemindars should be consolidated. The *under proprietor* was thus left to the mercy of the Zemindar, to whose demands there were no prescribed limits. The Zemindar offered an agreement on his own terms. ‡ If the *under proprietor* refused it he was ejected, and the courts supported the ejection. If the under proprietor conceived that he could contest at law the procedure, a regular suit, under all the disadvantages to which he is known to be exposed, was

* Lord Moira's Revenue Minute, 21st Sept. 1815.

† The Camniatchikars of Tondeimandelum ; the Meerasdars of Mahrashtra ; the Bhoomias of Rajpoothana ; the Jenmakars of the Malabar coast.

‡ Vide Report of the Judge of Burdwan.

his only resource; but when, AFTER YEARS of anxiety and of expense, the case was at last brought to a hearing, he lost his action, because it was proved that the agreement was offered and refused, and there was no criterion to which he could refer as a means of proving that the rates were exorbitant.”

“144. The framers of the perpetual settlement declared their incompetency to fix any criterion for the adjustment of these disputes. *The declaration stands recorded in our legislative code**, and to the present day this omission has not been supplied. The consequence of the omission in the first instance was a perpetual litigation between the Zemindars and the *under proprietors*, the former offering agreements on his own terms, and the latter not having forgotten that they possessed rights independent of all agreements, and refusing demands they deemed unconscionable. When at last the revenue of government was affected by the confusion which ensued, without enquiring into the root of the evil, the legislature contented itself with arming those who were under engagements to the government with additional powers, so as to enable them to realise their demands in the first instance, whether right or wrong,—a proceeding which unavoidably led to extensive and grievous oppression.”

“146. It has been urged, however, that though the rights of the *former cultivating proprietors* have been suffered by the regulations to pass away

* Vide section liv. Regulation viii. 1793.

sub silentio, still, as the Zemindar and his tenants have reciprocal wants, their mutual necessities must drive them to an amicable adjustment.”

“147. The reciprocity is not, however, so clear. The Zemindar certainly cannot do without tenants; but he wants them upon his own terms, and he knows that if he can get rid of the *hereditary proprietors*, who claim a right to terms independent of what he may vouchsafe to give, he will obtain the means of substituting men of his own; and such is the redundancy of the cultivating class, that there never will be difficulty of procuring *ryots* ready to engage on terms only just sufficient to secure a bare maintenance to the engager.”

“148. If it were the intention of our regulations to deprive every class but the large proprietors who engaged with government of any share in the profits of the land, that effect has been fully accomplished in Bengal. No compensation can now be made for the injustice done to those who used to enjoy a share of those profits under the law of the empire, and under institutions anterior to all record for the transfer of their property to the rajahs.”

Reference to the Bengal records will show the violence that the real landowners have suffered in all parts of that presidency under our regulations. In Bundelcund especially I have heard it estimated that *two thirds* of the landed proprietors have been ejected. Many of them, driven to desperation, attacked the new occupants by force; and after some

time, those unhappy persons being taken up, suffered death under our laws: and so palpably inapplicable did the existing rules or laws appear to the government itself, that on one occasion, within a very few years, a special commission to investigate and decide questions of proprietary right was appointed, which was directed to act according to existing local circumstances without reference to the regulations.

In the ceded countries, in 1820, several important discoveries as to tenures were brought to light by the enquiries which had arisen regarding the tenures; four descriptions of which are particularly noticed:

“* 1st. Villages, the proprietary rights of which belong to one person. All traces of any other partner have been lost in the revolutions which have taken place in latter times in Rohilcund.

“2d. Putteedary (copartnercy) villages, the whole land of which is held in shares.” Most of the shares are subdivided, and sometimes they consist of a vast number of subdivisions; but the author of the minute justly observes, “The most complex detail of fifty or more dissimilar shares might be as readily kept in the *Tehsildar's* (Collector's) office as it is now in the Putwarrie's (village accountant's) accounts.”

“3. Byacharry (brotherhood) villages. The only difference between these and the Putteedary villages is, that in the latter each partner is accountable for the rent of his own land only: in the former, the whole fraternity is responsible for

* Sir Edward Colebrooke's Minute, dated 20th July 1820.

the whole rent; and in cases where one shareholder's crop fails, the assessment is made good by the whole of the remainder.

“ 4. Villages of which there are no proprietors. Some of these villages are to be met with in every district; but they are principally in Rohilcund, where some entire pergunahs are thus situated, in consequence of the Rohilla government having reserved to itself the proprietary sovereignty on the expulsion of the Zemindars. The settlement of these villages has hitherto been made with the Mocuddums, or Pardhans (chiefs); and the only objection of which I am aware against perpetuating the settlement with them is, that the creation of a proprietary right in them may militate with other rights in other persons, and nominally with the privileges of the rest of the inhabitants of the village, among whom they have hitherto been no more than ‘*primi inter pares.*’ ” The propensity to create public officers proprietors of the land, in Bengal, almost amounts to a mania. From this simple account it appears a set of Zemindars, probably the public local officers, who had usurped the rights both of the sovereign and the people, were expelled by the Rohilla government, but the village community remained and still exists; the chief, or representative, who manages its concerns, is merely “*primus inter pares.*” The constitution of the village seems to differ in no respect from the copartnery and brotherhood villages in substance, though the confraternity may have been

infringed on by the Purdhans; but it is by no means apparent why this mayor or alderman, or whatever European title he may receive, should be created the proprietor of all the corporate rights.

“The Putteedary, and particularly the Byacharry villages, still present the same primitive state of society as may be supposed to have existed centuries ago. In these villages, also, besides the hereditary cultivators of their freehold portion of the soil, will be found the several classes of hired labourers, both resident and occasional.”*

The consequence of our want of local intelligence up to this period, twenty years after these districts came into our hands, is lamentably exhibited in the following observations:—

“Of the villages originally Putteedarry and Byacharry, many have already, under the operation of the system introduced by the British government, assumed the character of the first description of villages belonging to a single proprietor; and whole communities, with their exclusive corporate privileges, have all merged into the hands, perhaps, of some foreign speculator. With regard to such of them as have changed their nature under public sales, it is apprehended that no retrospective legislation could now re-establish the former tenure. They were understood, at the time of sale, to have been sold as the *exclusive property* of the engaging

* The Khood-Kasht and Pay-Kasht of Bengal; the Oolcoody and Paracoody of the Tamil country; the Tulkurry and Wawandkurry of the Marratta country describe the same persons in each of those countries.

party, on the principle introduced from the lower provinces at the cession; and government could not, without incurring the charge of a breach of faith, attempt now to restrict the value of the purchase, by explaining their intention to have been to sell no more than the undefined right, be it greater or less, which the engaging party might have held in the estate."

"The errors of the permanent settlement in Bengal were two-fold: first, in the sacrifice of what may be denominated the yeomanry, by merging all village rights, whether of property or occupancy, in the all-devouring recognition of the Zemindar's proprietary right in the soil; and, secondly, in the sacrifice of the peasantry in one sweeping enactment, which left the Zemindar to make his settlement with them on such terms as he might choose to require. Government, indeed, reserved to itself the power of legislating in favour of the tenants; but no such legislation has ever taken place, and, on the contrary, every subsequent enactment has been founded on the declared object of strengthening the Zemindar's hands."

To the several queries put by government to the collectors, in order to ascertain the rights of the minor proprietors, and the share they were allowed to enjoy of the crops, by the revenue contractors or their superiors, the answers for the most part tended to show that from thirty to fifty per cent., and more commonly the latter, was the portion abstracted from the cultivator.

In the imperfect state of information, with the conviction that the Zemindars neither are nor ever were the real proprietors of the land, and without any defined plan for fixing the rates of taxation on the real landlords, the Court of Directors have strenuously resisted all attempts to induce them to consent to a settlement, like that of 1793. In the mean time, subdivided as the districts have been into very small portions, seldom exceeding one village, and with periodical settlements of from three to ten years with revenue contractors, they have successively improved, and have yielded an excess of revenue almost unparalleled. In 1808, they only afforded 3,019,033, and in 1823 they yielded, without compulsion, a sum of 4,288,180 rupees, being an increase of about 33 per cent. This increase has been owing principally to the quantity of waste land that has been brought under the plough, and to a light taxation. However strange this latter observation may at first sight appear, when we know the collectors have reported that the average rate of taxation is from one third to one half of the produce, yet we find that in the district of Moradabad, the average tax per beegah, of 3,600 square yards, does not exceed 1,431 of a rupee, and that of Seharanpore, not more than one rupee per beegah. From two shillings to three shillings per beegah of 3,600 square yards does not make the rates exceed from half-a-crown to four shillings an acre. Now, however low the value of agricultural produce, as compared with money, we cannot imagine it to be so low as

to make such a tax heavy. Moreover, in the absence of a regular survey of the lands, and in the state of ignorance we still are with regard to the statistics of the ceded and conquered countries, it must be next to impossible to arrive at any conclusion tolerably correct. The condition of the people, and the increased cultivation, sufficiently indicate progressive amelioration and improvement.

The enquiries that have taken place lately in these provinces have tended to prove, that six centuries of Mahomedan rule have not altogether subverted the original village communities ; that they still exist, and preserve the frame of their constitution. This has been shaken, and was in imminent danger of being altogether overthrown, as there is too much reason to believe it has been in Bengal and Behar, by the violent shock all the Hindoo local institutions suffered in the introduction of the permanent settlement of 1793,—a scheme so highly applauded at the time, both by the Court of Directors and the ministers of the crown.

Few countries have suffered such a sudden and complete revolution of landed property as these, without more dreadful consequences than have ensued on this occasion ; but the cause may be easily traced, when we recollect that the small landed proprietors, from the oppression of the government, had sought protection under the shadow of the local officers, and that, owing to those oppressions, they had already lost all the value of their lands

beyond those cultivated by their own hands, which still afforded them a subsistence though but a scanty one. A decree which transferred them formally, therefore, from the protection of government to the hands of those whom they looked up to as guardians, seemed not an unnatural transition from voluntary submission to permanent serfage.

Enough of the original state of society still remains in the provinces of Bengal, to show what was its real state previously to the great reform or innovation of 1793. The information we possess on this subject is of double value, when we reflect that the author of it is by no means aware of the existence of any other landed proprietors than those created by Marquess Cornwallis, though every page of his work confesses to the contrary. This information is derived from the statistical reports of Doctor Francis Buchanan Hamilton, a name too well known in the world of oriental literature to need eulogy from me. His statistical labours in the Burman empire, in 1795, first brought him into notice; and his tour through Mysoor, for the same object, is already before the public. The statistical reports of Bengal and Behar, contained in sixteen folio volumes in manuscript, are still unpublished, though they deserve to be, from the very curious details of manners and customs which they exhibit to our view regarding the middling and agricultural classes in Bengal and Behar.* After his report on Mysoor, Doctor

* These volumes exist in the Libraries of the East India

Hamilton was appointed to make a similar report on the provinces under the Bengal Presidency, as well those as had been included in the permanent settlement, as the ceded and conquered countries.

With a deference due to the regulations, whenever he speaks of landlords and proprietors, he means Zemindars; but the selections from his own work will show that there were other proprietors with real hereditary privileges, which they once enjoyed and were gradually losing. In his report on Behar and Patna, he finds a description of cultivators termed Ashraf (literally gentlemen). Of this class he observes, “*they have more solid advantages than the other cultivators, paying less rent, a privilege which is permitted to them from the *landlords*, the Zemindars. They assist in all the labours of the field *but that of holding the plough*, to which they object. In some parts which I have surveyed, these gentry have a great advantage in keeping large herds of cows. These are a great source of nuisance to their poor neighbours, on whose fields they occasionally trespass; but here this resource fails, for the lower classes in Behar would not hesitate to abuse the owners, which is so disagreeable that many of them avoid keeping cows in consequence.”

In Goruckpoor, he states†, that “until the English took possession, the Ashrafs, or gentry, held the whole of the lands, and every man except them was condemned to the manual drudgeries of agri-

House and of the Royal Asiatic Society, from the latter of which I was enabled to make my selections.

* Vol. ii. MS.

† Vol. ii. p. 19. MS.

culture.” From this we may fairly conclude, that these Ashrafs are the landed proprietors, like the Cawniatchikars, Mirasdars, Jenmakars, Bhoomias, &c. in other parts; but as the English government denied such a right to exist, mark what follows: “Of course no distinction of rank could then be made in the rate of rent. Since the *canaille* have obtained lands, it has been customary to grant some deduction to the Ashrafs when the payments are made.”

Again: “*The rents arise principally from the arable lands, and, until the English government, the occupancy of these, even as tenants at will, was entirely confined to the Ashrafs, when the restraint was removed.” “This measure,” it seems, “threw part of the lands into the hands of those who were mere labourers.” “The Ashrafs still, however, farm the greatest portion of the land, and are always, in one way or other, favoured by paying a lower rate of rent.” They also “enjoy the advantage of keeping very large herds of cattle; nor do any of the lower classes presume to find fault with the trespasses which these herds commit, for they still look up with awe to them as persons of rank, who, until lately, held great discretionary power over the lower classes. Very few of the Ashrafs either plough, sow, or reap, but the greater part by far weed and water; and as the difficulty of procuring workmen must still increase, there is little doubt that the number of the gentry must either be very much reduced, or that they must betake themselves

* Vol. ii. p. 56. MS.

to the plough, as both the Brahmins and Rajputs have done in the west.

“ There is another class of farmers, called *Grahistas* (or inhabitants). Since the English government, this class of farmers has greatly improved its condition ; indeed it could hardly before have been said to exist. Now, many have farms, and few will condescend to work for wages, most of the people hired in that manner coming from other districts. The labourers of this district are usually paid for ploughing, sowing, and reaping by a share of the crop ; very few indeed have, however, obtained a stock sufficient to trade, and almost all the farmers who trade in grain belong to the gentry.”

“ The petty *Zemindars** of these districts† are not called *Zemindars*, but *Maleks*‡, and by far the greater part of them are military Brahmins, and appear to have been the proprietors of the land before the Mahomedan conquest ; that is to say, they held them in military tenure from Hindoo kings, but whether in perpetuity is very doubtful.§ In all probability *the ryots* (landholders) *here, as elsewhere, were the real owners of the land*, the military tenant exacting only the land-tax imposed by government.”

“ Under the Mogul government, these *Maleks* were certainly not the officers of the government,

* Proprietors of land in villages.

† Behar and Patna.

‡ Proprietors.

§ If they still continue to enjoy them in virtue of their ancient tenures from the Hindoo government, which has ceased to exist for six centuries, they have surely some right to meet with consideration from us.

as *the Zemindars undoubtedly were*, nor had they in general the management of their lands.

“ An officer of the government granted leases, collected the rent, and gave the *Malek* one tenth of the produce. The *Malek* appointed an accountant to see that he received his due, and he usually received a trifling present from the tenants (landholders) of each village, as an acknowledgment of superiority in a feudal sense.

“ These *Maleks* were probably the ancient feudal militia or knights of the Hindoo government.” If so, their title to a share of the crop has been respected during the whole six centuries of Mahomedan rule. They never had the management of their own lands, nor do they seem to appertain to the village, but to hold each, perhaps a knight’s fee (a hide of land), direct from the crown.”

“ The chief of each village (*Mahato*, or *Jeth Ryot**) holds his office by hereditary tenure. He does not league with the *owner† of the land* to oppress the tenants, but in general supports their interests; and being a wealthy man, of some education, assists the poor and illiterate in settling their accounts. In all well-regulated Indian governments, this is the proper duty of such persons. Ample deductions were made to the *Zemindars* by Lord Cornwallis, in making the settlements for the fees of those officers. On some estates, the *Mahato* is a kind of security for all the tenants; and when one of these goes away, it is he who appoints the

* The *Potel*, or *Jetta Ryot* and shareholder of the *Deccan*.

† *Zemindar*.

new one, the owner of the land (the landlord created by Lord Cornwallis) giving himself no trouble about it.”

Orissa presents to us the remainder of the territories under the Bengal presidency. The northern part of this province touches on Bengal, and appertained to the British government at the time of Lord Cornwallis (1793). The rest of the province was wrested from the Marrattas in the war of 1803, and has followed the same system as introduced into the provinces of Bengal and Behar.

I have before remarked* the resemblance which the ancient political institutions of Orissa bore to the feudal system of Europe; and the concomitant testimony of so many writers† on the same subject, who state that which has fallen under their observation, without pretending to support any particular hypothesis, leaves us no room to doubt of the fact, in spite of the opinions of those authors who treat the idea with utter contempt and derision.

At a remote period (says the author of the *Memoir on Orissa*‡), the province of Orissa was one of the four great divisions of the Dehly empire of the Hindoos; and afterwards becoming independent, the sovereign prince divided the lands among his military chieftains, to be held free of rent on con-

* Vide Part I. chap. ii. p. 68.

† Tod's *Rajasthan*; Malcolm's *Malwa*; Wilford's *As. Res.*; Macmurdo, vol. ii.; *Bombay Transactions*.

‡ *Asiatic Researches*, vol. xv. p. 220. Calcutta quarto ed.

sideration of joining him in the field ; which lands their descendants still hold. This was also the condition of the feudal tenures in Malabar.

“ * These chiefs may be safely considered as *de facto* proprietors of their possessions under the native governments ; that is to say, they held them hereditarily, exercised uncontrolled territorial jurisdiction within their limits, and appropriated the entire revenues, subject to the condition of performing military service, or other offices and duties, at the court of their superior raja, residing mostly at Cuttack, which services have in later ages been commuted for a large tribute or money payment.” This tribute is supposed to be equal to about *one tenth* of the whole income derived by these chiefs from their patrimonial estates. Of these there are eleven great chiefs, on whom are dependent one hundred and forty-four subordinate chiefs†, and possessing three hundred and thirty-seven *gurhs* or castles. The territory held by these feudal officers exceeds considerably that which belongs to the sovereign, or lord paramount, denominated *khalsa*, or fiscal domain ; but the tribute paid by them falls short of the produce of the fiscal estate. I have already given an account of the constitution of the Orissa government under its native princes. The revenue officers of the fisc were denominated either Chowdris or Talúkdars, who acted conjointly with

* Asiatic Researches, p. 221.

† These were denominated Zemindars by the Mahomedans.

the Mocuddums, or village chiefs, as the fixed hereditary local officers of the state. Among other duties are described* that of the collection of the government revenue assessed on their several divisions; the control of police; the adjustment of disputes within their districts generally; and the enforcement of all the government orders relating to the appropriation of lands. Their acknowledged profits were five per cent. on the collections; certain perquisites on fisheries, orchards, produce of the jungles, &c. such as timber, bees' wax, honey, drugs, and dying woods; taxes on trades; the privileges of granting leases to new settlers in villages where there were no village chiefs (Mocuddums). These officers also, in later times, exercised a right, though not distinctly avowed, of alienating in gift, or even sometimes selling, small portions of the waste land of villages.† In order to control and to superintend their conduct, Akbur established the offices of Sadder Canungoe and Sadder Talúkdar. The distinction between these officers of Akbur's government and those of the ancient Hindoo rule are now scarcely distinguishable, except by the former being descended from Bengaly ancestry, while the latter have been always, and still are, of Oria origin.

At the period when the province was conquered

* Asiatic Researches, p. 236.

† I entreat the reader's attention to the fact of the privilege of alienating, either by gift or sale, the waste land, not by the sovereign, but BY THE VILLAGERS.

from the Marrattas by the English, in 1803, the functions and situations of these officers remained precisely as has been described when, according to the system established in Bengal, they were created proprietors of those lands of which they were in reality only the public superintendents or stewards. The author of the Memoir marks the distinction forcibly between these officers, which the Bengal government denominated Zemindars, and the feudal military chieftains, called also Zemindars by the Mahomedans, and who really held their estates on military tenures, and latterly paid one tenth of their income as "scutage," in lieu of service. The former civil officers collected the whole revenue of the fisc for the state, and received one twentieth part of the collections as a remuneration. The Talúkdars, not unfrequently taking advantage of the weakness of government, withheld the revenues, and by degrees assumed the appellation of Zemindars, while the real Zemindars (feudal chiefs) not unfrequently took the name of raja (prince). In this way, in Orissa, the author of the Memoir traces seven descriptions of Zemindars, who, though the tenures be essentially different, all receive the same title under our government :—

1. The ancient Zemindars, now styled rajas or princes.
2. Zemindars created by the Mahomedan rulers, or by Marrattas.

3. The Chowdri and Canungoe Talúkdars (of districts).

4. The independent Mocuddums (heads of villages), who farmed their village revenues and paid them direct to the government.

5. Village accountants, who, in the absence of the Mocuddums, also paid the revenue direct to the government, and managed their villages.

6. Pursettis, or chiefs of hamlets, who managed their concerns direct.

7. Holders and proprietors of small portions, entitled *kheridah*, or purchased lands. These have been obtained from the broken down and destitute families of Mahomedans, who had originally received them for services performed, or in charity.

All of these persons, enjoying certain privileges from land, are indifferently denominated Zemin-dars, and have in many instances been proclaimed proprietors of the soil, without reference to the real village proprietors.

Although the village communities have not been so clearly traced in the public records in Cuttack as in other parts, yet we cannot suppose them to be less entire than in Bengal and Behar. Late discoveries have brought to light a class of *Mow-roosee* Mocuddums, or hereditary village chiefs; and the right of permanent occupation of their lands by the cultivators, at fixed rates, according to the nature of the soil, has already been adverted to (from Mr. Stirling's report). No permanent

alienation of the rights of these cultivators has yet taken place in Orissa, and it is to be hoped that more full information will be obtained before any such measure be adopted.

CHAP. II.

MADRAS SYSTEMS.

NORTHERN CIRCARS.—Among the earliest of our territorial possessions on the coast of Coromandel may be reckoned those denominated the Northern Circars, including the country lying between Ganjam and Masulipatam, extending inland as far as Innaconda, and comprehending the districts of Cicacole, Rajahmundry, Ellore, Condapilly, and Guntoor. These districts were ceded by the Nizam to the French, from whom they were conquered in 1759, and afterwards formally transferred to the British government by a grant of the Great Mogul in 1765. This tract had originally formed part of the dominions of the two Hindoo kingdoms of Carnatic and Orissa, whose capitals were Vijayanagar on the Toongbudra, and Cuttack on the Mahanudda river. After the fall of those two cities, and the dismemberment of the kingdoms by the Mahomedans, the local chieftains called Zemindars, whether holding magisterial authority or possessing military power, maintained against their invaders and partial conquerors an unequal struggle for independence for more than a century.

The contest was principally with the state of Hyderabad, under whose subjection they had never

been effectually brought. The Hindoo chiefs, however, had in some cases acknowledged the Mahomedan supremacy, and occasionally paid tribute. The territory in the neighbourhood of Masulipatam, Elloor, and Guntoor had formerly belonged to the kingdom of Vijayanagar, and had been more effectually subdued than that of which mention has just been made, and admitted of being placed under a Mahomedan governor appointed from Hyderabad, who, under the title of Nabob, resided at Masulipatam. After the occupation of the Circars by the British government in 1759, the Zemindars first described were left in possession of their estates; and the lands which had been conquered originally from the Vijayanagar government were suffered to be managed for some time by Hoossein Ally Khan, the Nabob of Masulipatam.*

In 1769, the whole of the Circars were placed under the control of three boards or councils, composed of European civil servants, one at Masulipatam, another at Cicacole, and a third at Ganjam. These council boards received the revenues and ruled the country till the year 1788. At this time a separate special committee was formed, to enquire more fully into the actual state of the Circars, preparatory to the introduction of the new and permanent settlement which was then in contemplation for Bengal. It was found that the Circars might be considered under two denominations, viz. Zemindary, or land occupied and managed by native

* 5th Report, p. 204, 205.

chiefs; and Havelly, or land under the immediate management of government, and which it has been shown was formerly held for the state by the Nabob of Masulipatam.

The Zemindaries comprised the whole hilly tract lying along the sea-coast between Masulipatam and Ganjam. The chiefs were surrounded by bands of military tenants, whose lands were held by them from ancient times on stipulations of service; and the attachment of these retainers towards their chieftains was increased by the bond of family connexion. They formed a body of highland clansmen, consisting of tribes of Velmawars, of Telinga origin, and of Rachewars, who claimed affinity with the ancient house of the kings of Orissa. On the plains was another description of chiefs, who appear to have had no title to military distinction, or to have held lands on feudal tenures. They were the Des-Adikars, or hereditary district officers, called in this part of the country Naidoos, and were the original civil managers of their districts, whose revenues they were bound to collect for the state. Both these classes of Hindoo chiefs were blended by the Mahomedans under the common title of Zemindars,—a term which, it has been already shown*, was applied to all persons having landed rights.

When we consider the ignorance of our predecessors, the Mahomedans, of these distinctions, it cannot be surprising that we should have fallen into the same error. The whole of the Ze-

* Vide chapter on Bengal, p. 226.

mindars, therefore, were deemed by us to be the hereditary managers of certain tracts of country, for which they were required to pay a sum of money to the superior state. The amount payable varied from year to year, according to circumstances of apparently good or bad seasons; but the whole internal management of realising the revenue, and of superintending the police, was left in the hands of the Zemindar. The rents were found to be usually raised from the cultivators of wet lands in kind, and of dry grains in money estimated at the market price, though it was not unusual for the Zemindars to farm the revenue for money to sub-contractors on annual or longer leases. These contracts included one or more villages, districts, or larger portions, and sometimes even whole Zemindaries.

By the custom of the country the cultivators retained one half of the gross produce of rice in the husk, and two thirds of dry grain: "particular castes (say the committee of the House of Commons) were allowed to retain a larger share." I conclude these to have been the hereditary landed proprietors of the village community, which will be more particularly described hereafter. The members of this community were denominated Reddys by the Hindoo, and Kudeem by the Mahomedans,—the latter word denoting the antiquity of their rights. The quantity of grain being fixed, it was optional with the cultivator either to pay in kind, or to commute the delivery of the grain for a sum of money. But with us the pecuniary

payments fell so heavy on the husbandmen, that they seldom retained more than a fifth or a sixth of their harvest. The burthen of these exactions arose out of the measurement of the land, and the impost of a money-rent instead of a corn-rent, the commutation being liable to be over-rated and to frequent annual variation. It seems necessary to explain how the measurement of the lands could have this effect. On inspecting the village books, the number of acres cultivated by each individual, and of which he was perhaps the landlord, stood opposite his name, and the assessment, equal to half of the crop, was imposed on it. But the same cultivator frequently occupied other land also, which did not appear on the records, the town clerk being induced to exclude it from the standard extent of his farm. Actual survey brought these apparent frauds to light, and an extra demand was accordingly made. Such and other arts of concealment and deception were the only means left to the cultivators under the native governments, in order to satisfy the exorbitant demands of the public, which required them to pay one half of the actual crops of their own fields. Thus, till surveys were made, the accounts were in reality always false. The villagers almost always cultivated a larger proportion of land than that entered in their names on the books: and it was erroneously supposed that they paid four fifths or five sixths of their crops, a proportion which must appear to all practical agri-

culturists to be quite impossible. These observations apply more particularly to those countries where minute surveys afterwards took place.

Not content with these extravagant demands, the farmers of the revenue demanded the rent from the cultivators in money before the crops were sold, which reduced them to the necessity either of borrowing from bankers (to whom they paid a heavy interest, never less than 24, usually 36 per cent.), or of selling or mortgaging their crops at less than their real value. This system prevailed both in the Zemindaries and in the Havelly, or fiscal lands under the direct management of the government, which farmed its revenues in much the same way as the Mahomedans. The persons to whom the fiscal lands were rented, being, for the most part, the native stewards and personal servants of the European civil officers, had peculiar advantages of oppressing the cultivators. “ * The unqualified conveyance, by the government itself, of most of its powers to these large speculating renters, necessarily conferred upon them the most ample means of oppression ; and appears to have occasioned, but in a still greater degree, the unjust and vicious system of internal administration which existed in the Zemindary lands.” The village establishment of magistrate, or head cultivator, and register, together with the district magistrate and register, existed every where in the Circars ; but instead of being the useful agents of the govern-

* 5th Report, p. 221.

ment, while it exercised legitimate authority, they became, under the present circumstances, the instruments of extortion and corruption.*

Such was the nature of the report of the committee appointed in 1788. On the following year a fixed settlement was made with all the Zemindars, whose revenues being estimated, they were required to pay one third of their rental to the British government. This arrangement was confirmed on the 29th September 1789; while those lands hitherto managed by the stipendiary officers of the government, or rented to revenue farmers, were placed under the control of European collectors; and the three Boards of Masulipatam, Cicacole, and Ganjam were abolished in the year 1792.

In fixing the portion of the tribute or tax payable by the Zemindars, we fell into the error into which we had been led by our predecessors. The Zemindars evidently possessed distinct rights. The military feudal chiefs, under their own kings, never paid more than a tythe of their incomes, as is at present the case in Orissa, by way of scutage, or exemption from service. In exacting one third of their rental from them we might have adopted the practice of the Mahomedans, who imposed as large a tribute as the government had it in its power to enforce; but I question whether the whole of the military chieftains of the northern Circars had ever agreed to any such composition.

* 5th Report, p. 226.

On the other hand, limiting our demand on those Zemindars denominated Naidoos, or hereditary officers of the district, to one third of the receipts, we, in fact, gave up three fifths of our legitimate rights. As these arrangements were rendered permanent at a subsequent period, they do not now admit of alteration, and, according to all accounts, the inhabitants live tolerably easy under the rule of their native chiefs; but neither they nor their dependents can be deemed so entirely under our control as in those parts of the country where our authority is more immediate and direct. In this latter condition are the inhabitants of the villages termed Havelly. The committee recommended, and the collectors adopted, the plan of making annual settlements with the heads of villages for the revenue of each township. They are represented as subrenting every field to the inhabitants, but, in reality, the village community (Kudeems) subdivided the weight of assessment within itself, each member bearing his own particular share of the burden. At a subsequent period it was thought advisable to render these assessments more permanent, and an average of the gross produce in grain for a certain number of years was struck; the whole was then converted into money, according to the selling prices of the same years, and a commutation tax in money was levied. At length it was thought advisable to change this system, which was liable to fluctuation, owing to the occupation and abandon-

ment of lands. The anticipated advantages of the new system of Bengal now determined the government to adopt the same plan in Madras. The territorial division of the whole country was renewed. A certain number of villages were formed into a Zemindary, or, as they were called, a Moottah, or revenue farm, and the waste lands were made over to the contractor as the source of his profit. These Moottahs have been sold and re-sold till they have at length found their level, and the system of Bengal has been adopted throughout the Havelly lands of the northern Circars.

THE JAGHIRE. — The country immediately surrounding Madras, the seat of government of the Nabob of Arcot, is styled the Jaghire, from being the private personal estate granted to him by the Great Mogul. The wars in which the Nabob Mahomed Ally Khan was involved, and the services rendered to his family by the English, induced him to cede a part of this estate into their hands in the year 1750, and the remainder in 1763. This tract was, however, farmed to the Nabob's agents till the year 1780, when the Madras government took the management into its own hands. During the period it was thus rented, the district exhibited one entire scene of rapine and oppression; added to which, the Carnatic had been twice ravaged and sacked, by the invasion of Hyder in 1768 and in 1780, and on the latter occasion hardly a vestige of any villages was left, while the whole plain is represented as

“being strewed with the bones and carcasses of human beings.” To the ravages of war a famine succeeded, and the emigration that ensued nearly depopulated the country.

It was not till the year 1783 that the people had returned sufficiently to enable the government to divide the district into fourteen revenue farms, for nine years, at progressively increasing rates. This scheme did not answer : for long ere the term expired most of the farmers had failed in their payments, and their property was attached to make good the defalcations. In 1790 the Jaghire was divided into two collectorships; and in 1794 the whole was put under charge of Mr. Lionel Place. It is to this gentleman we are indebted for the first correct information obtained of the landed tenures in India. Villages were discovered to be corporate bodies, with their internal municipality, the land belonging to the corporation; this was subdivided into shares which were saleable, and still retained all the value of real property. In each village were many cultivators, tenants of the shareholders, having prescriptive rights according to ancient agreements; besides whom was a third class, cultivating from year to year without any other privileges. The important distinction between the shareholder and the tenant consisted in the latter having no right to sell his rights of occupancy, nor enjoying any of the various immunities and advantages belonging to the former as a member of the corporation.

After the desolation of 1780, a vast number of individuals of these corporations had been reduced to the extreme measure of parting with their heritages; many of them, during the famine, had sold their patrimony for small considerations, not equal to one month's bare subsistence. These sales had been made chiefly to the private servants and interpreters of English officers, whether civil or military; and they alone, as in the Circars, were the few individuals that derived any advantages from the general calamity.

On the return of tranquillity the wretched landholders consented to cultivate the lands of their ancestors, as tenants of the new purchasers, for a mere subsistence; and they were so fast falling into the condition of serfs, that the interpreters (or Dubashes, as they were called,) anticipated in a short time to become the sole proprietors of the lands of the Jaghire. In the course of the administration of Mr. Place, which lasted till 1798, things reassumed their wonted condition: the real landholders repurchased their lands, and were restored to others which had been violently taken from them; the heads of villages and accountants again took their places in the society; and the Nautwars, the district officers of that part of the country, were restored.

On enquiring into the internal rates of assessment, it was found they had been so excessive that it is matter of astonishment the lands were not altogether abandoned. Those rates, which were

nominally fixed throughout the district, were discovered to be every where unequal; and so excessive had been the exactions, that when the collector proposed to modify and equalise them, by taking half the gross produce for the government, the cultivators gladly acceded to the project. It was stipulated, however, that the payments were not to be made in kind, as heretofore, but that the cultivators should pay a sum of money equal to the value (at that time) of half the rice crops. While this division of the produce was made on the rice lands, the proprietors enjoyed other advantages. Attached to each rice-field was a portion of land held rent free, and the ancient landholders of each village received certain fees in common, entitled Grama Manium, out of the rents paid to them by the cultivating tenants. The assessment, although readily assented to at the time by the landholders, was found in practice to be more than they could pay; and the effects of this erroneous estimate of their means were afterwards severely felt.

In the northern Circars, under the Mahomedan government, the chief of each village community had, from his direct and separate intercourse with the government officers, assumed a supremacy to which, according to the ancient Hindoo institutions, he was not entitled: he was merely the chief among equals, but he had there been raised to the superior dignity of head. This was not found to be the case in the Jaghire, and in the other parts of the Madras provinces where the

village communities still retained their privileges entire: with these whole communities, therefore, and not with any particular individual, did Mr. Place make his settlements, leaving it to them to assess themselves individually.

THE HOME FARMS, situated in the immediate vicinity of Madras, are not included in the Jaghire. Here the same advantage had been taken of the distresses of the cultivators. The lands had been almost all brought into the possession of that class of people termed Dubashes, who, availing themselves of the names of their masters, and of their own influence, had occupied a vast quantity of those lands that had been deserted during the famine, and of which they had retained the possession, allowing the real proprietors to cultivate them as their tenants.

The information which the government had already acquired enabled it to remedy these evils, and the real proprietors were eventually replaced in possession of their property.

In the year 1793, the settlement of Pondicherry was conquered from the French. In 1795, Pulicat and Sadras were taken from the Dutch. In 1792, the province of Dindigul, and in 1799 that of Coimbetore, fell into our hands in the wars with Tippoo Sultan; and in the same year the Raja of Tanjore made over the management of his country to the English government.

In the year 1801, the whole of the possessions of the Nabob of Arcot, situated in the Carnatic, with

the exception of a small portion retained by him as the household lands of his family, also came into the hands of the English. These last consisted of the districts of Palnaud, Nellore, Arcot, the Pollams of Chittoor, the districts of Sattevoid, Tinnevelly, and Madura.

THE TAMIL COUNTRY.—The most of this tract had in a great measure escaped the dominion of the Mahomedans, and we therefore find the Hindoo institutions more perfect than in other parts. It embraces the dominions of the ancient kings of Conjiveran and Madura, and may be included under the general appellation of the Tamil country, applicable to it on account of that language prevailing throughout its extent.

“ * In every Tamil village (according to the opinion of the Board of Revenue), the exclusive right to the hereditary possession and usufruct of the several descriptions of land situated within its boundaries, was originally vested † in the Vellallers, one of the principal Soodra castes of that nation, by whom it is termed CAWNIATCHY, or *free hereditary property in the land.*” When this property has fallen into the hands of Brahmins, it is denominated SWASTIUM, signifies *one's own*. The same property is sometimes found in possession of Mahomedans and native Christians, when it is denominated MEERAS, an Arabic word, probably introduced by

* Minute Madras Board of Revenue, 5th Jan. 1818. See Letter from Mr. Ellis, 30th May 1816.

† Minute Madras Board of Revenue, 5th Jan. 1818.

the Moslem invaders, and implying *inheritance* or *patrimony*.

The lands of every Tamil village may be divided into two distinct kinds of tenure:—1. Those held free from the condition of any payment by the landholders. 2. Those which they hold on the express condition of rendering a certain portion of the produce to the state.

In the first class are included lands incapable of cultivation, and waste lands.

In the second are included all the cultivated lands, consisting not only of land paying the full proportion of the crop to government, but also all lands the government portion of whose produce has been either relinquished to the owner, or assigned away to another person.

“* 89. On the establishment of every Tamil village, as now constituted, the rights of occupancy of the whole land were equally shared by all the Vellaler settlers, as a collective body, not by each individually: every one of them possessed a separate equal share of the whole; and hence, in each village, to the present day, the number of equal shares into which the land was at first divided remains the same as when the village was originally settled. In some villages there are a hundred shares, in others fifty, in others only ten, and even less; but whatever may now be the number of landholders, the number of shares never alters. From the landholders having increased in number, and owing to

* Minute Board of Revenue, 5th Jan. 1818.

the law of equal division of property among heirs, many of these shares are found extensively subdivided; while in other cases shares have been acquired by purchase, or otherwise, so that one person may have several shares in the same village.”

This share of the village lands is not confined to that portion which is either cultivated or capable of being cultivated, but extends to all land whatsoever. Supposing a village divided into thirty-two shares, each person holding a whole share, or a portion of it, has a right to an equal portion of all the advantages arising out of mines or quarries, fisheries, forests, pasturage, &c. In mortgaging or selling his share, the landholder, though he actually conveys the land of which he is possessed to him who buys it, only transfers the common right of all other perquisites over the remainder of the land, in proportion to his share of the whole, as a member of the agricultural community, but does not alienate any particular part of the land.

It has been before stated, that the cultivated lands of every village comprehend those lands paying a share of the produce as tax to the government; the share of which has sometimes been alienated by government to some individual or individuals. “The latter tenure is termed *maunium*.* Maunium lands are divided into Turabudy and Doombala: the former are arable lands, the public tax on which has from time immemorial been payable to certain descriptions of people

* Minute Board of Revenue, 5th Jan. 1818.

belonging to the village community, and which are therefore held by them under the authority of the village register; the latter are arable lands, the public tax on which has been alienated to individuals, either connected or unconnected with the village, and which are held under special grants from the ruling power." The remaining lands of the village under cultivation pay a stipulated portion of the crop, either in money or in kind, to the state.

"Thus the *Meerasidars* render the public dues on all the lands they cultivate to the officers of government appointed to receive them; but they pay the tax on all *maunium*, or alienated lands, to those individuals to whom the rights of government have been transferred."

"In addition to the exclusive right to the hereditary possession and usufruct of the lands in each village, which, on the tenure above explained, was vested in the Tamil *Meerasidars*, a peculiarity distinguished those who inhabited that particular portion of the Tamil country which is known by the name of *Tondeimandelum*; and which, extending from the southern extremity of the Nellore district nearly to the river *Colleroon*, includes chiefly the Company's *Jaghire* now the *Zillah* of *Chingleput*, and the two divisions of the *Arcot Soobah*."

"From the earliest times it would appear, that in the villages of that part of the country a certain portion of arable land, to be held altogether free

from tax, was attached to the Meerasy, an integral and important part of that right. It is termed the Cawniatchy, or Grama Maunium, and is altogether distinct from the Turabudy, or Doombala Mauniums : for on these the public tax was paid by the Meerassidars to the several individuals holding the same ; but on the Grama Mauniums they paid the public tax to themselves, in other words, they held it exempt from tax.”

“ Inseparably connected with the Cawniatchy Maunium was another peculiar privilege of the Meerassidars of Tondeimandelum ; namely, their right to certain fees, which they received in the shape of deductions from the gross produce of all the cultivated lands paying tax to the government.”

These fees are distinct from those paid to the village officers, as well here as in other parts. The fees above alluded to are paid *to* the Meerassidars : whereas the fees to village officers are paid *by* the Meerassidars, in common with all other cultivators.

In parts of Bengal the village tenures are found (as we have seen*) to consist of two descriptions ; viz. Byacharry, where the lands are held and cultivated in common by one joint stock ; and Putteedarry, where the fields are subdivided among the members of the community. A similar system prevails under some parts of the Madras presidency ; and it may be said, almost universally in the Tamil country.

* Part II. chapter I. p. 212.

These tenures are thus described:—“ * Pasang-carei in Tamil, and Saradayan in Sanscrit, are terms both implying collective proprietary right, used to denote that particular joint tenure of land which was universal throughout the Tamil country, and still prevails in many villages in every part of it. Under this system, the meerassy right to any particular spot of cultivated land in the village is not vested in any individual: the meerassy of the entire cultivated lands attached to it, like that of the common waste† and common fallow‡ lands, belonging to the whole body of Meerassidars, each, in proportion to the shares, or parts of a share, he holds, being entitled to participate in the common property. The number of shares belonging to each Meerassidar being known, the lands are in some cases cultivated by the whole in common, and the net produce, after payment of tax, is divided according to the share of each. In others, the meerassy land itself is divided either annually or at every five, six, or ten years, the fields of which the meerassy is to be held by each for that period being fixed by drawing lots.

“ In many villages, however, especially in those of Tanjore, Tinnevely, Madura, Dindigul, and the other Tamil provinces to the south of the Colleroon, the Meerassidars, instead of dividing the cultivated lands of the village periodically, have declared the

* Minute Board of Revenue, 5th Jan. 1818.

† Perumboe.

‡ Tarissee.

division permanent, and have thus converted the ancient collective tenure into one of severalty, which is distinguished by the Tamil denomination *Arudi-carei*, or by the corresponding Sanscrit word *Palabhogum*. Under this system each Meerassidar enjoys the meerassy of his own particular cultivated fields, and has no interference whatever with those of his neighbours; and when he sells his meerassy, he transfers to the purchaser not only his individual right to certain fields, but also a right to participate in the waste or common arable land; the *meerassy maunium*, or portion of land free of tax; the *marahs*, or corporation fees; and other collective property in the village, in proportion to the share of his meerassy right."

In some instances in Tanjore, and occasionally in other districts, the whole meerassy of a village is found vested, either by purchase or by other means, in one individual. This tenure is denominated *eka bhogum*.

In Madras these tenures are found more complete than in the upper provinces of Bengal, but they are easily recognised as belonging essentially to the same system.

We have also perceived that in the upper provinces of Bengal there were three descriptions of cultivators: first, Malicks, Ashrafs, or village Zemindars, as they are indifferently called in various parts, answering to the Meerassidars of the Carnatic. In addition to these we find a class of cultivators called *Khoud-Kasht*, and another class de-

nominated Pay-Kasht : the first occupying the land as permanent tenants ; the second, as temporary or occasional tenants.*

The Tamil Meerassidars occasionally rent out their lands to tenants denominated Pyacarries, of which, say the Board of Revenue, there are two kinds : Oolcoody Pyacarries, or permanent tenants ; and Paracoody Pyacarries, or temporary tenants.

In the villages where the lands are held in common the tenants hold of all the Meerassidars as a corporation ; where they have been divided they hold of individuals. In addition to their stipulated rents, payable in kind or in money, they pay the established fees to the corporation. In no case have they any concern whatever with the Meerassy Maunium, or rent-free land attached to meerassy tenure, or to any of the other privileges belonging to the members of that community. The Meerassidar, after receiving his rents, pays to the government its share, and whatsoever remains surplus is retained by him as his profit or rent. This profit is termed Swamy-bhogum, signifying landlord's portion.

It now remains to explain the difference between the Oolcoody, or permanent tenant, and the Paracoody, or temporary tenant.† “ In some instances the same family has rented the same farm, at a stipulated amount‡, for several generations, in which

* Minute Board of Revenue, 5th Jan. 1818.

† Minute Board of Revenue, 5th Jan. 1818.

‡ Share of the crop.

case the Oolcoody tenant enjoys a right by prescription to hold the same lands for ever, on payment of the same rent. The Oolcoody tenant can never be ousted from his farm as long as he pays the rent, nor can that rent be raised by the landlord or Meerassidar. The right to cultivate descends to his children; and he may even mortgage, but cannot sell that right."

"The Paracoody, or temporary tenants, do not enjoy these privileges: they make their stipulations for a term, after which the agreement must be voluntarily renewed by both parties, or the right to occupation ceases."*

"† The foregoing may be considered a tolerably correct view of the landed tenures in the Tamil country, under the ancient Hindoo government. While they were respected land was a valuable saleable property; and the numerous deeds of sale still extant in the southern provinces, where the Mahomedan arms never reached, prove that it was so, and that the Meerassidars every where enjoyed a clear landlord's rent."

"It is by no means, however, to be understood, that this is the state of meerassy property at present. The severe and arbitrary policy of the Mussulman princes proved so detrimental to the

* The similarity of these tenures with those of the *coloni* and the *aratores* of the Romans is curious, and verifies the remark of Dr. Robertson, that "man placed in the same situation and circumstances will usually act alike in all countries."

† Minute Board of Revenue, 5th Jan. 1818.

interests of the Meerassidars, that, by successive augmentations of their demands, they not only absorbed all the landlord's rent, but in many places the farmer's profit also. Most of the Meerassidars were thus reduced to a condition which, except in name, differed little from the Oolcoody, or permanent farmers* ; and the Mussulmans thus became not only the sovereigns but the landlords of the country, enforcing in practice the favourite maxim, that the state is the exclusive proprietor of the soil :”—a maxim, however, it will be recollected, unknown to Mahomedan law, and unassumed by any of its kings.

So long as there remained to the Meerassidars a clear landlord's rent, they wanted no other stimulus to urge them to cultivate to the utmost ; but where this now became absorbed in the government demands, the land-tax was converted into a land-rent, the landlords sunk into land occupiers or holders, and restricted to the profit of the mere farmer, the Meerassidar, unable to procure tenants for his lands, abandoned them.

To prevent the public revenue from suffering from arable land thus left vacant, the British government resorted to the expedient of transferring it temporarily to Pyacarries, or tenants of its own selection ; and in many instances these leases have, it is feared, been rendered permanent, and the real owners excluded for ever. When this step was taken in cases of real property belonging to indi-

* Minute of Board of Revenue, 5th Jan. 1818.

viduals, it may easily be believed that it was also extended to the common lands of the village community.

Such was the attachment of the Meerassidar, however, to his land, that he submitted to a heavier tax on his patrimonial estate* than the Pyacarry could afford to pay: accordingly it is found that the government tenants held their leases on more favourable terms than were allowed to the Meerassidars; but this difference was more than compensated by the latter retaining their *Cawniatchy maunium*, or rent-free lands, which the Pyacarries never enjoyed, and which the Meerassidars have in some cases retained, though they have lost part of their original meerassy land.

This system of oppression in many instances displaced the Meerassidars altogether, and thus villages are found almost entirely occupied by Pyacarry tenants. Mr. Place, in his report† on the Jaghire, enumerates 15,994 meerassy shares, held by 8,387 Meerassidars, the total number then in the Jaghire. Independently of this number of shares there remained 1,827 shares unclaimed, which were occupied by Pyacarries.

Mr. Lushington‡, in his report on Tinnevelly, particularly mentions whole villages of this description, as distinguished from those in which the meerassy tenures remained entire. “The Pyacarry

* Minute Board of Revenue, 5th Jan. 1818.

† Mr. Place's Report, 6th June 1799.

‡ Mr. Lushington's Report, dated 29th December 1800.

villages, being neither held by a community, nor purchased outright by individuals, are found to contain none of those practices of paying fees to certain individual proprietors of shares; nor have the tenants, indeed, any of the right of Meerassidars to dispose of or alienate in perpetuity the lands they occupy.” “*Thus, where the meerassy was not yet destroyed, the Meerassidars still possessed a saleable property in the land; but where, by over assessment, over collections, or compulsory contracts, they had been reduced to a situation little different from that of mere Pyacarry tenants, or on their quitting or giving up their lands their former tenants had usurped or been placed in possession of them by the government, all vestige of the original shares into which the village was divided, or of the existing share of each Meerassidar, was obliterated.”

Such, more or less, was the situation of each of the Tamil provinces. Tanjore, which had never been under the immediate sway of the Mahomedans, is the only one in which the meerassy right was found nearly unimpaired, and the landlord's rent was stated to be somewhat less than twenty-five per cent. of the crop.† Here the Meerassidars amounted to upwards of sixty thousand in number. In Trichinopoly the collector's report‡ shows that meerassy was there generally

* Minute Board of Revenue, 5th Jan. 1818.

† Appendix, 5th Report. Vide Mr. Harris's Report, 9th May 1804.

‡ Mr. Wallace's Report, 8th September 1805.

prevalent and valuable.* “In Tinnivelly the surplus, estimated at thirteen and a half per cent. of the gross produce, was received by the Meerassidar as the landlord’s rent.” † These tenures also existed in Dindigul, Madura, and Coimbatore; they were, however, found to be universal nowhere except in Tanjore.

It will hereafter be shown how these rights have been respected under the British government.

In the year 1793 the British government obtained possession of Baramahl and Dindigul, from Tippoo; and in the year 1799, after the downfall of his kingdom, it received Canara and Coimbatore as its share of the conquest; and subsequently, according to a treaty made with the Nizam on the 12th of October 1800, the whole territory lying south of the Toongbudra, and of the Krishna river after its junction with the former, was ceded in perpetuity to the British government.

The claims of the government to the revenues of these lands were of two descriptions:—the one arising from its direct supremacy as sovereign over the cultivators or landholders; the other, over them in indirect supremacy, through the intervention of certain hereditary chiefs termed Poligars. The Poligars in the Madras provinces were precisely similar to those already described in the

* Mr. Hodgson’s Report, 24th September 1807.

† Minute Board of Revenue, 5th Jan. 1818.

northern Circars; and their hereditary rights were of the same variety of description: viz.—

1st. Poligars, descendants of the royal families of Vijayanagar, Conjiveran, and Madura.

2d. Poligars, the military feudal chieftains of those sovereignties who had resisted the conquest of the Mahomedans, and had either retained by force, or through indulgence and tolerance, the estates, or, more properly speaking, the principalities, they enjoyed under their ancient governments.

3d. Poligars, who, in capacity of district collectors, had contrived to elude the immediate control of the Mahomedans, and who had gradually usurped the sovereignty of the districts, of which they had once been merely the hereditary local chiefs. These nice distinctions were not recognised by the Mahomedans, nor consequently by us. They were all made to pay tribute, not according to any fixed principle, but according to the power of the government to enforce it. The management of their chiefships, and the sole control over their subjects, were left entirely in their hands. The imbecility or the oppression of the supreme government excited these chieftains to encroach on its authority, and on that of each other; they were almost always, therefore, either in a state of warfare with their neighbours, or in revolt against the state. Whenever the exactions of the Mahomedans were exorbitant, they were at first resisted by remonstrances, and even if eventually paid, the

Poligar took the earliest opportunity of reimbursing himself and taking revenge, by an attack on the villages holding direct of the government. In vain did the inhabitants call for protection from the sovereign, so that in many cases they were obliged to compromise with the invaders, by agreeing to pay a stipulated amount as a "bonus" for forbearance, denominated Cavel, or protection-money, paid to one Poligar against the encroachment of some marauder less powerful.

Under the systematic control of the British government, it was highly necessary to check the loose and unbridled conduct of some of these Poligars; but having no knowledge of their true rights, they were as frequently driven into rebellion by the exercise of an unlicensed authority on our part as by their own proneness to plunder and encroachment. With the Zemindars of the northern Circars permanent settlements were made, which left to them about two thirds of their estimated revenue, and which probably very much exceeded it. Similar arrangements were made with those in the Chittoor, Kalistry, Venkataghirry, and Bomrauz Pollams; and most of those chieftains or their descendents still retain their hereditary estates, though on some occasions they have been first driven into rebellion and then subdued at the expense of their estates.

In the southern part of the Tamil country there were thirty-one Poligars, for the realisation of whose tribute it was found necessary to appoint a spe-

cific European collector, whose object, as well as whose duty, appears always to have been to endeavour to raise the amount annually. The rebellions of the southern Poligars, who fought so desperately for their rights, form one among many of the brilliant epochs of our military annals.

Of these chiefs, who had held their patrimonial estates for several generations, we find in the year 1803, out of thirty-three, thirteen only still in possession; the lands of fourteen others were under charge of the European collector, and six were forfeited, given away, or sold. In the districts ceded by the Nizam in 1800, there were no fewer than eighty Poligars: of whom only twenty-seven appear to have held their estates on military tenures.* These were bound to appear in the field with their sovereign at the head of 29,800 infantry, and 1200 cavalry. During the Mahomedan rule, they gradually fell off from their allegiance; and in latter times it is found they were permitted to retain their estates, on payment of a small tribute in lieu of performing service.

When the ceded districts fell into our hands, the Poligars, as they were all called, discovered that the nature of our government was ill suited to their loose habits, and they soon learned that a

* It does not appear clear whether the remaining fifty-three were all Des-Adikars, or hereditary district officers, of the Hindoo government. The general term of Poligar, like that of Zemindar, being applied to all descriptions of chiefs in possession of or in the management of lands, leads to great confusion.

continuation of those privileges, which they had inherited or assumed, was incompatible with our rule.

They were called on to appear in person and recognise the representative of the new government. Many of them refused, and some even armed to resist his authority. Driven to excesses, they were attacked and reduced to subjection by force of arms; and in 1807 they are found to have been thus disposed of:—

Pensioned	-	-	-	-	-	2
Holding a Jaghire	-	-	-	-	-	1
Residing on their estates deprived of authority						23
Managing their own estates	-	-	-	-	-	40
Expelled by force	-	-	-	-	-	6
In confinement	-	-	-	-	-	8
						<hr/>
					Total	80
						<hr/>

Having disposed of the question of the Poligars, and explained the nature of the landed tenures in the Tamil country, I shall renew the examination of the landed tenures in other parts of the Madras territory.

BARAMAHL.—In the occupation of Baramahl and Dindigul, in 1793, from the government of Tippoo, a new system appears to have been introduced. The continuation of these territories under Mahomedan sway had, in a great degree, swept away many traces of private landed property; and the favourite maxim of the proprietary right of the

crowns was asserted by Tippoo, and in a great measure even admitted, by those unhappy people who had been compelled to feel its reality. Although the real right in the soil had been virtually destroyed by over-assessment, the constitution of villages and districts still existed. The contest between the government to exact the greatest possible amount of revenue, and of the inhabitants to deceive the public officers, had produced such a system of chicane, that no satisfactory conclusion could be drawn from the records of the resources of the country. The officer appointed to assume charge of Baramahl was Captain, subsequently Colonel Read, to whom were attached as assistants Captains Munro, Graham, and Macleod, and Mr. Hurdis of the civil service. Colonel Read, from his acquaintance with the language and literature of the Mahomedans, derived all his notions of finance and the institutions of the country from that people. He was a disciple of the creed, that the sovereign has an indisputable proprietary right in the land; and he conceived that the real resources of the province could only be ascertained by a survey and assessment like that attempted by Akbur, but which, I have already stated, failed in practice. The cause of this failure is ascribed by Abul Fazel to the difficulty of assessing according to the varieties of the crop; and, accordingly, Akbur is represented as assessing whole villages in a sum of money, equivalent to the actual receipts for the preceding ten or twenty years.

It was on this principle Colonel Read commenced a survey of the lands of the Baramahl, relying more on his own exertions, and those of his European assistants, than on the local officers. The district officers (those cherished remains of the ancient governments, to whom the whole proprietary right in the soil had been consigned by Lord Cornwallis,) were by Colonel Read entirely removed from all employment, and the same principle which dispensed with their services was extended to the resumption of their hereditary lands and fees.

In making the assessments for whole villages, an average of the recorded collections for the last ten years was taken; and that sum, distributed over the aggregate lands in cultivation, gave an average for each field. These were now classed into good, middling, and indifferent, according to the nature of the soil; and the rates proportionably varied. As under the native government, the assessment was supposed to be about fifty per cent. of the gross produce; its amount was regulated according to the land actually cultivated, and the nature of the crop. It became, therefore, the object of the villagers to record as small a portion of land occupied as possible, and to conceal a large part of that actually in possession. Thus the amount paid would always seem to bear a much larger proportion to the cultivation than was in reality the case. The estimated assessment of Colonel Read was therefore erroneous from the beginning. When those lands found in occupation, and not recorded,

were discovered, they were triumphantly exhibited as concealed lands, and they afforded an argument for the utility and advantage of the survey. These were nearly assessed at the same rate as the other lands; and we are not, therefore, surprised to find the surveyors themselves confessing, that the assessments were upon the whole too heavy; and when the total amount of fields was added together, it greatly exceeded the proposed aggregate. The rates were accordingly reduced from fifty to about forty-five per cent. of the gross produce*, which was fixed as the maximum demand on each cultivator. Although the right of the cultivator to the same field annually was expressly denied by Colonel Read, yet it was thought by him politic to constitute the cultivators perpetual tenants, as long as they paid the government dues. The survey was no sooner completed by the subcollectors, each of whom conducted that of his own district, than it was found the rates differed materially in each division. Many cultivators were compelled to quit their lands, and a clumsy expedient of re-assessment every year, by making such remissions from the standard rates as were deemed necessary, was had recourse to in order to remedy inequalities which never could be prevented. Among other evils of this system, one of the most serious appears to me the effect it had in breaking up the village communities or constitutions, and of granting to under tenants those especial rights which belonged peculiarly to

* Appendix to 5th Report, p. 294.

one class of the commonalty; but of this I shall speak more fully hereafter. This separate division of the common interest received the appellation of Ryotwar, because the settlement was made annually, not with the whole village, which formerly assessed itself, but by levying the tax from each ryot or cultivator through a government officer. A system that, on the first blush, bears the semblance of such even-handed justice, by fixing the amount payable by each cultivator, and which produced a great increase of revenue from what appeared to be concealed land, received the highest approbation from the government abroad, and the authorities at home.

Mr. Hurdis, one of the assistants of Colonel Read, was sent into Dindigul to carry the same measure into effect. On making the surveys in this province*, and subsequently in Coimbatore †, it was found the usual assessments had been limited to one sixth of the crop, and in many instances did not actually exceed nine and ten per cent. before the invasion of the Hyder. The Court of Directors at a subsequent period, in expressing their approbation of the meritorious services of the officers employed to make these investigations, observe, "that the system is perhaps better adapted for ascertaining the resources of a new country than for continued practice."

Meanwhile the arrival of the Marquess Wellesley

* Vide Mr. Hurdis's Report, 16th Feb. 1803. Appendix, 5th Report, p. 754. et seq.

† Appendix, 5th Report. See Mr. Hodgson's Report on Coimbatore.

at Madras, in 1799, brought with it positive orders to introduce throughout the Madras establishment the system adopted by the Marquess Cornwallis, in 1793, in Bengal ; and such was the determination of the Governor-General to have his orders carried into effect, that he proclaimed his resolution to remove from his office any public servant who evinced a want of zeal in fulfilling the intentions of his government.

The plan of the Marquess Cornwallis had already undergone some modifications. The police was in future to be left to the management of the new Zemindars ; and instead of farming the land revenue in such large portions as in Bengal, the regulations required the districts not to exceed an annual rent of 10,000 pagodas, or 4000*l*. The experience of several years had enabled the government to judge tolerably well what each district could yield, and such information ought to have regulated the amount of the sales ; but the desire of obtaining the largest possible land revenue prevented attention to this circumstance. Adventurous speculators, many of them wholly unacquainted with agricultural concerns, engaged in a scheme which promised such permanent advantages. The purchasers were required not to eject the tenants, then occupants of the land, from whom they were restricted from taking more than the survey rates ; but they were to have the full advantage of all rents to be derived from extra cultivation, and to enjoy their estates for ever.

In pursuance of this decree, in the years 1803-4-5, the Baramahl was subdivided into two hundred and twenty-eight, and subsequently the province of Dindigul into thirty-five, revenue farms, and sold to the highest bidders. The numerous bankruptcies which occurred proved there was something wrong in the system ; for of the thirty-five permanent estates sold, in 1805, in Dindigul no fewer than twenty-nine of the proprietors failed in the second year, after having pillaged the villages that had been placed at their mercy ; and the farming system again gave way to the more detailed one styled RYOTWAR. Surveys were now ordered to be every where introduced, and the RATES TO BE FIXED. In this last measure no practical certainty could be ensured ; and as forty-five per cent. of the estimated gross produce was more or less the rule adopted, especially in the districts ceded by the Nizam, great annual remissions from that standard were necessary, but in no cases were they to be allowed where absolute poverty did not prevent the full payment.

The equal rights which the RYOTWAR system conferred alike on all the cultivating classes, could only be extended to those countries where the real landlords had been annihilated by the Mahomedan system ; but even where those rights were lost it seems that the agricultural communities of villages had not been entirely destroyed. Colonel Thomas Munro, who from being an assistant under Colonel Read became the strenuous supporter of

his system, seems to me to describe them in the following sentence : — “ * In all villages the *ryots* (landholders) are in the habit of meeting and debating upon the subject of rent, but there are many villages in which they settle among themselves the exact proportion of the whole rent that each individual has to pay : these are called *Veespuddy*, or sixteenth villages, from the land and rent being divided into sixteenths ; and they compose a considerable part of the Cuddapah province, which is about one third of the ceded districts ; besides being scattered, though more thinly, over other parts of the country.” When the “ season of cultivation draws near, all the *ryots* of the *Veespuddy* villages assemble to regulate their several rents for the year ; the *Pagoda* is the place usually chosen for this purpose, from the idea that its sanctity will render their engagements with each other more binding. They ascertain the amount of the agricultural stock of each individual and of the whole body, the quantity of land to the culture of which it is adequate, and they divide it accordingly, giving to each man the portion which he has the means of cultivating, and fixing his share of the rent ; and, whether his share be one or two sixteenths, he pays this proportion, whether the whole rent of the village be higher or lower.”

He goes on to observe, “ So that every village is in fact a small collectorate, or, more properly

* Appendix, 5th Report, p. 745. Letter from the Principal Collector of the Ceded Districts, 30th Nov. 1806.

speaking, a small corporation or community of cultivators, with its own laws and usages." Colonel Munro, however, who had now derived fourteen years' experience as a collector, conceived that this republic, corporation, or community of agriculture, with its own laws and usages, had no proprietary rights in the land. He does not explain what the rights were for which they had especial laws and usages, but he very broadly pronounces what they were not. "In the ceded districts, and THROUGHOUT THE DECCAN, the ryot has little or no proprietary right: he does not even claim it.* He is so far from asserting either a proprietary or possessory right, that he is always ready to relinquish his land, and to take some other which he supposes is lighter assessed. All land is supposed to revert to government at the end of every year, to be distributed as it may think proper."† Whatever had been the practice, according to Colonel Munro's statement, in the village corporation, which formed so large a portion of his district, he fancied that it was more advantageous to the people, and to the government, that assessments should be made on each field through the agency of stipendiary officers of government. As the assessment was calculated at 45 per cent. of the gross produce, and was probably in many instances

* This assertion was, to say the least of it, hasty, because, when I come to treat of the Deccan, I shall show that the ryots had positive proprietary right in their lands.

† Appendix, 5th Report. Col. Munro's Letter, 15th August 1807.

a great deal more, there was no expectation of realising the whole amount imposed. Every year, after the crops were pretty far advanced, the European collector and his native assistants were required to go forth, and make what was termed the settlement,—a new process, of which the fixed assessment was only the extreme limit. Remission, therefore, was necessary every where; but the amount to be remitted was left to the discretion of the collector and his native servants. The struggle was incessant between the opposite parties: the collector to realise as large a revenue as possible, the cultivator to obtain as large a remission as possible. It was quite impracticable for the collector to make the assessment, even of three or four villages, in person during the season with tolerable exactness; the whole duty was left, therefore, to the native public servants: and in order to preserve their integrity, or to check their malpractices, the ingenious though expensive device was adopted of having a double set of servants for every department of the collector, by which it was anticipated one party might be played off against the other. In practice it is found, that as long as the two parties are hostile to each other, public business is impeded; and when they coalesce, they are as likely to become sharers in speculations, and be corrupt, as if there had been but one party. The surveys were extended to Dindigul; and the advantages of the Ryotwar system were so loudly proclaimed, that it was

carried into those parts where the Zemindary system had not yet been introduced.

The success of Colonel Munro in the ceded districts, in discovering the resources of the country, added to the indefatigable zeal and talent he brought to the duty, enabled him, by making judicious remissions, and by great attention in equalising the rates as much as possible, to increase the land revenue, during six years, to nearly sixty per cent. of that which it had yielded in the first year of his management. A more convincing proof, however, of over-assessment could hardly have been exhibited than the confession of Colonel Munro himself, after an experience of seven years of his own labours, that, in order to maintain the present cultivation, it would be requisite to lower the rates considerably. At the same time, the Ryotwar settlement was recommended by Colonel Munro to be rendered permanent. To effect* this, it was required "that the government should remit 25 per cent. of the present rates on all lands, but more on lands watered by machinery; that each cultivator should be declared proprietor of his fields as long as he continued to pay the revenue; that no remissions for bad crops should hereafter be allowed; and that in case of an individual not having the means of paying his rent, the same should be levied on the other cultivators, provided the defalcation did not exceed 10 per cent. of the whole assessment of the village." The waste land was reserved to

* Appendix, 5th Report, p. 899.

be let out by government, and the land-tax of such as might hereafter become occupied was recommended to be carried to the public account. Thus it was shown, that while any other permanent arrangement, by villages or districts, necessarily involved a limit to the demand of the state, the present scheme held forth the expectation of a constantly augmenting land revenue. Under the system proposed, Colonel Munro anticipated that the population and cultivation would increase so rapidly, that in twenty-five years lands formerly cultivated, whose tax would amount to 555,962 pagodas, or about 30 per cent. in addition to the present revenue, would be brought under the plough.* The Board of Revenue remarks on this plan:—“ If the exigencies of government allowed of so great a sacrifice, as a remission on the present standard rents to the extent of 25 per cent., or even 15 per cent., we should consider the measure highly advisable, and calculated to produce great ulterior advantages. Indeed, it would be absurd to dispute that the less we take from the cultivator of the produce of his labour, the more flourishing must be his condition.” But the Board objected to a continuation of the Ryotwar system, and recommended that denominated Mozawar, or settlement by villages, in these terms:—“ † The village *Mozawar*

* The remission of twenty-five per cent. of the land revenue was not made, and the revenue of the ceded districts, twenty years after, was less than when Col. Munro wrote this letter.

† Report of the Board of Revenue, 25th April 1808.

war system is, at least, as old as the age of Menu : that venerable legislator alludes to the disputes about village boundaries, just as they occur at present. While the village remains entire, the community cares not to whom it is transferred ; on whomsoever it devolves, the internal management remains unaltered : the head inhabitant is still the collector and magistrate.”

“ From the age of Menu to the present day, the settlements have been made either with or through the head inhabitants. The influence of the head inhabitant among the people is much greater than that of a Zemindar or Poligar ; and, when he is not over assessed, he will always exert that influence in favour of government, for he is properly one of its officers, and feels that he is of more consequence, and is more secure in the enjoyment of his rights under it than under a Zemindar.”

“ The amount payable by each village should be fixed on the average collections of former years, except in those districts where the survey has been completed, and can be depended on. In such districts the revenue should be fixed with a reference to the payments under the survey rent.”

“ The advantage to be expected is facility of collection ; moreover it is adapted to the customs of the country, and the constitution of villages. The sum to be paid is fixed ; the head inhabitant is the renter ; and the corporation of the village are left to settle among themselves the land and the rent, which they are respectively to occupy and

pay." From what has before appeared, and from this extract, it seems, that Colonel Munro's opinion as to the advantage of settling with individuals is directly opposed to that of the Board of Revenue. In consequence of this report, the Madras government resolved to make trial of the Mozawar or village settlement for three years, and the Board of Revenue was directed to carry the measure into effect.

The plan, however, in a great measure failed. In many parts the head inhabitants, conceiving the assessment excessive, and finding themselves obliged to ask for remissions annually, refused to rent their villages. Speculators then came forward, and outbid each other, so that the villages were rented at a sum beyond what they could yield, and the contractors failed. The seasons, also, for two out of the three years being unfavourable, rendered the failure more complete. But the greatest error of all was to permit the renters to exercise their discretion in making remissions on the survey rates, which the framer of them himself had declared ought to be lowered at least 25 per cent. Before the three years had elapsed, and the evils of the plan had become apparent, so pleased was the local government with its success, that it resolved to make a second settlement for ten years, and to promise, if the measure were approved by the Court of Directors, that it, like that of Bengal, should be rendered permanent. The evils of the Bengal permanent settlement had by this time become

apparent to the authorities at home; the extortions of the Zemindars, and the frequent sales of estates, had produced a strong feeling against the system; and with the opinion, that as the land was the only source from whence a revenue in India could be derived, it was deemed highly imprudent to limit the demands of the government, in order to throw wealth into the hands of a few individuals. Moreover, it was argued that a heavy loss had been actually sustained already, by the haste incurred in 1793, since it appeared that vast tracts of land then waste were now cultivated, which paid no revenue: whereas, had they been contributing ever so little, according to the ryotwar plan, they might have been adding so much to the present resources. An argument so strong, and so specious, though, I conceive, founded on a false basis, could not but have much weight with those persons who were convinced of its truth. It appeared, also, that the triennial village settlement had not succeeded better than the Zemindary project of 1803. The renters were for the most part ruined, and the inhabitants groaned under their exactions. It is due, however, to the question, to remark, that the causes of these failures did not originate in the renting system so much as *in the assessment*. In Bengal, the pernicious effects of the permanent settlement were felt, by the government being unable to define the rights of the cultivators occupying the land, or to fix the rates they were to pay. In Madras, the rights of occupancy had

been guaranteed; the rates also had been fixed, but avowedly too high. To make over the cultivators, therefore, with these fixed rates, to the mercy of revenue contractors, was in fact to anticipate the ruin of both parties. The Court of Directors disapproved the projected scheme of the decennial settlement, in these words:—

“* They (the Board of Revenue) admit that the triennial lease settlement had failed: that the rate at which that settlement had been formed was too high; that two of the three years during which it was in operation had been unfavourable, one of them having been a season of extraordinary drought; that the stock and subsistence of the ryots had continued to be in a state of declension under our government, from the too heavy pressure of the public assessment upon the land; that the season of the present year threatened to be unfavourable; and that the poverty of the ryots would in many instances disqualify them from becoming the renters of their villages.” The Court, therefore, resolved not to enter into such permanent engagements as should involve them in any risk of losing all future advantages from extended cultivation. They accordingly directed, that the settlements should in future be made, not through the agency of revenue contractors, but direct with the cultivators of the soil. Before this letter reached India, the decennial settlements had already been

* Revenue Letter to Fort St. George, 16th Dec. 1812.

concluded with revenue contractors in the ceded districts and in Dindigul. The evil consequences in the former is thus adverted to in the Court's letter of 1814 :—“* The engagements entered into by the renters of Bellary, under the fear of losing their *enaums* (rent-free lands) and the hereditary management of their villages, are represented, both by the collector and the Board of Revenue, to have been in many instances more favourable to the Sircar (government) than they were able to fulfil, in reference to the state of cultivation, and to the means of the ryots; whilst a latitude was left to the renters under the lease of exacting the full survey rent from their under tenants.” The collector of Bellary thus expresses himself on the subject :—“I have already found emigration to take place in some places since the establishment of the lease, but more particularly amongst the substantial ryots.” Again, “There is a decrease of four thousand three hundred and thirteen inhabitants, arising partly from death, but chiefly from emigration to Mysore.” On these extracts the Court of Directors make the following observations :—“We are certainly willing to admit, that the sudden and injudicious increase of assessment in Fusly 1218 (A. D. 1808), may have impaired the future resources of these districts; a consequence which must always follow from over-assessment, under any plan of administration that may be

* Letter to Fort St. George, 6th June 1814.

resorted to. We know, however, from the experience of eight years, that it was practicable under a ryotwar settlement to effect a progressive augmentation of the revenues of those territories, to the extent of above three lacs of pagodas (120,000*l.*), without retarding their advance in improvement, or repressing the industry of the population; and we know also from experience, that under the renting system the revenue has been diminished in amount, its collection has been impeded, and numbers of cultivators have been driven to seek refuge from oppression upon a foreign soil."

The Court's letter having arrived too late to prevent the decennial settlement being made in some districts, it was thought advisable, for the sake of uniformity, to extend it to the rest of the provinces of the Madras establishment.

The following appears to be the present actual condition of the several descriptions of settlements now prevalent in Madras. In the northern Circars, in which are included the districts of Ganjam, Vizagapatam, Rajahmundry, Masulipatam, and Guntoor, as well as in the districts of Salem (Baramahl), Chingleput, Cuddalore, and the western, southern, and Chittoor Pollams, the settlement denominated Zemindary prevails; by which it is to be understood, that those several tracts of country, being subdivided into portions of unequal size, are granted for ever to the Zemindars or chiefs, who are entitled to all the land revenue they can derive

beyond the stipulated amount. In all the rest of the Madras provinces (since the termination of the decennial village leases), the revenue is derived direct from each husbandman, by a subordinate government officer, under the European collector, on the system denominated Ryotwar.

MALABAR.—The remainder of the Madras provinces consists of Malabar and Canara. In the Hindoo chapter I have already described the ancient feudal system which existed in Malabar. The country was in the hands of a race of Rajas, or military leaders, and their retainers or knights, under the denomination of Nayrs, who held in subjection the Teers, and other description of labourers, the ancient inhabitants of the country. Instead of the districts or departments in Malabar being assessed at so many thousand pagodas, it was rated at so many men. When called to the field, each soldier received a certain sum per diem, to provide him with rations. At the peace of 1792, the province of Malabar was ceded to the British government by Tippoo Sultan. This territory had been first invaded by the Mahomedans under Hyder Ally, only thirty-four years anterior to its cession to us by his son Tippoo. Its invasion was invited in the first place by the Palghaut Raja, to enable him to repel the attack of the Zamorin, or king of Malabar, whose rage for conquest eventually led to his own overthrow. It may be imagined the landlords of Malabar did not yield readily to the foreign yoke, especially when it was coupled with

the knowledge of the Mahomedan practice of exacting from the landholder all he could possibly give. The contest was long and desperate, but the tremendous power of the Mysoor government at length succeeded in establishing its authority, though not before most of the ancient landed proprietors were either slain or expelled. In the year 1783, Arshed Beg Khan was nominated governor of Malabar on the part of Hyder, and his administration appears to have been the most lenient and equitable of any of his predecessors. The principles of his assessment are said to have been as follows :—

To the cultivator - - - $5\frac{1}{2}$ tenths.

To the proprietor - - - $1\frac{1}{2}$ tenths.

To the government - - - 3 tenths.

When the province was transferred to us the original Hindoo proprietors had almost all abandoned it. Shortly after the cession, a committee, consisting of two Bengal and two Bombay servants, were deputed to make a settlement of the country; and their valuable Report, consisting of several volumes, dated 11th October 1793, furnishes the most ample account of their proceedings.

In this province, where the landholders maintained that they were not only the proprietors of their estates, but that under their native princes they had never paid a land-tax at all, the doctrine of the proprietary right to the land, and a claim to half the produce assumed by us in other places, were not likely to be acceptable. The

Bengal commissioners brought with them their ideas from that quarter where the most extravagant notions of the privileges of the state had been promulgated: but they found that, in Malabar at least, no such claims could be enforced. The Commissioners therefore proposed to regulate the future demand by the assessment of Arshed Beg Khan.

Our first settlement, or rather realisation of revenue, fell short of that amount about twenty-five per cent.; and an attempt to raise the rates caused an open rebellion, which lasted for some years, and cost a heavy expenditure of lives and money.

In 1800, the province was transferred from the Bombay to the Madras government, and its management was made over to a distinguished ryot-war collector, formerly assistant of Colonel Read. One of the earliest of his measures was a survey and assessment: this led to urgent complaints, which were unattended to and ended in another more furious rebellion than the former; on which the collector, relinquishing his situation, retired from the country. The rebellion was at length suppressed, more by conciliation than coercion, and the result was the recognition on the part of government of the proprietary right of the landholders to their estates. Peace and confidence being restored, all the chief Brahmins and landed proprietors were invited to assemble at the collector's office, where, having selected a committee

from among themselves, the constituents left their interests in the hands of their representatives, who were empowered to arrange matters for the future administration of the province. On this occasion the landholders agreed, after allowing fifty per cent. of the produce to the cultivator, to pay to government a sum of money estimated at twenty per cent. of the gross produce, themselves retaining thirty per cent. as rent. As this sum was payable in money, the inequality has since become very great, both on account of the variable nature of land, and because the original assessment was too heavy, and almost in all cases erroneous, but the country has been tranquil.

The nature of the landed tenure is thus described: — “*The exclusive right and usufruct of the soil in Malabar is denominated Jenum, or birthright, and it belonged originally partly to the Namboories, a race of Brahmins peculiar to that coast, and to the Nayrs, a military tribe. In latter times the Moplas also (descended from the Arabian colonies that emigrated and settled in that country in the early period of Mahomedan history) have become possessed of a considerable share of the Jenum property. The fact of these lands being held free of tax to the state is very remarkable; but though the circumstance is without parallel, still the evidence is so strong in its favour that it is difficult not to believe it.”

The proprietary right of these landholders was

* Minute Board of Revenue, 5th Jan. 1818.

thus more complete than is any where else to be found. It can easily be believed that among these proprietors, such as the rajas or chiefs, the Namboory Brahmins, and even the Mopla merchants, few superintended the culture of their own lands. They were rented on limited leases to a class of tenants denominated Patomkars. The Jenumkar, or hereditary proprietor, when in pecuniary distress, seldom sold his birthright: he generally borrowed money on the security of his land, which he pledged to his creditor for the liquidation of the debt; and, by a series of deeds well known in Malabar, he could gradually raise nearly the full price of his estate, in the shape of a loan on this kind of mortgage. The debt thus incurred was considered fastened to the soil, which, with this encumbrance, might be transferred by the Jenumkar to others; but the debt, until liquidated, could never be separated from the land.

The mortgagee, however, had no power over the estate as long as the interest was paid. In failure of payment, the mortgagee was immediately entitled to possession, and might then rent the estate to new tenants, but he was bound to account to the proprietor for all part of the landlord's rent beyond the amount of the interest of the debt. If the landlord's necessities induced him to continue borrowing money of his creditor, till the interest amounted to the whole of the landlord's rent, the mortgagee then held the entire estate in posses-

sion ; but he could not sell it, though he might sell his mortgage. The landlord never lost the power of reclaiming his property by paying the principal of the debt, and always was entitled to some recognition of his ownership, even if it were only given in the shape of a sheaf of corn, or a pound or two of butter. There was another peculiarity in the Malabar mortgages that must not be omitted, which is the principle which they contained of self-redemption. On the death of the owner of mortgaged lands, it was usual for the heir to furnish a new instrument, recognising the act of his predecessor, and on this occasion he was entitled to deduct thirteen per cent. of the principal of the debt ; so that, in a few generations, the lands would revert to the ancient family proprietors. This practice, however, has not been recognised by our courts of justice, owing to its not having been always insisted on, and in consequence of its forming no part of the written engagements of the parties.

The number of private estates in Malabar are stated to amount to 44,378*, but few of the original proprietors still retain possession of them. They have passed into the hands of tenants or mortgagees. Many of those proprietors who fled from the oppression of the Mahomedan government, and since from under our authority, reside in Travancore and other parts, and receive from

* Mr. Warden's Letters to Madras Government, dated 20th April and 21st Sept. 1815.

the present possessors, annually, a portion of the produce. There is no instance, however, of their selling their estates.

The assessment that had been fixed after the second rebellion in Malabar was founded on the survey and assessment of 1800, which was confessedly erroneous; and became so unequal in a few years, that the landed proprietors, and the population in general, complained loudly of the grievous weight of taxation under which the country laboured. It is stated* there was a great deal of poverty "throughout Malabar; and the general cry was for a repeal or modification of the salt and tobacco monopolies, and a new and more equal assessment of the land." The Madras Board of Revenue† repeats the same sentiments. It observes, that "in the opinion of Mr. Baber (the judge), the most grievous source of complaint was the inequality of the land-tax, which is represented to be so great that some are not taxed at all, and that the inequality varies from twenty to one hundred per cent.; that, in consequence, not one man in ten knows what he has to pay on each separate estate."

Many complaints of a similar nature were repeatedly pressed upon the notice of government, without its having adopted any decided measures.

* Letter of the Judge and Magistrate of Wynand, 12th May 1812.

† Minute of the Madras Board of Revenue, 30th June 1812.

Colonel Munro, who had been the principal agent in suppressing the last rebellion, and in making the last settlement with the landholders, was deputed to visit and report on the condition of the province in 1817.*

So attached was this distinguished person to the theory of making the land-tax the principal source of revenue, that although there ought, I think, to be little doubt of the fact that no land-tax had been formerly paid to the kings of Malabar, yet, as it is fully authenticated that the prince maintained a considerable military retinue, Colonel Munro says, "His expenses † must have been great, and he must have had a large revenue, drawn, if not from the land, from some other sources. Though denied by the landholders in general, it is asserted by some, that besides his ordinary sources of revenue, the rajah levied in money or kind a land-tax from all lands, excepting those of Brahmins and Pagodas, equal to about one fifth of the produce." Again: "There is reason to believe, that if this tax was not regularly collected every year, contributions were occasionally imposed upon the landholders to at least an equal amount: but, even independent of such contributions, *the revenue from other sources was ample*, and must have pressed as much upon the inhabitants as the revenues of Canara, including the land-rent, did upon the inhabitants of that pro-

* Col. Thomas Munro's Report, 4th July 1817.

† Report on Malabar, 4th July 1817.

vince, and must have been productive of more individual oppression in its realisation." The fact of the landholders of Malabar being exempt from a land-tax has been so generally admitted, that one is really surprised to hear it now maintained that the reverse is true. That the rajas, in cases of war or any great exigencies, received, in the shape of benevolences or contributions, occasionally supplies from their feudal landed chiefs, seems very probable; and therefore some confirmation is given to the notion that the landholders sometimes paid contributions: but the writer himself states, that " * the revenue from other means was ample, and consequently, he concludes, must have pressed as much upon the inhabitants as the revenues did in Canara, including the land-tax, and must have been productive of more individual oppression in its realisation." The conclusion to be drawn from this sentence fairly implies, that, because an ample revenue was derived from other sources than the land, therefore the taxation must have been productive of more individual oppression in its realisation.

The author of the report proceeds to the description of the local institutions of Malabar, which differ in no very material respect from other countries in India. " The village, in Malabar, is called Desim. The headman was called Desway, or Jelmiwar, according as he enjoyed the whole or only part of the rights which were supposed

* Revenue Selections, vol. i. p. 839.

necessary to the constituting the complete chief of the Desim. These rights were as follows: —

1. The Ambulpuddi, or the direction of the religious ceremonies of the village pagoda.

2. The Ooraimah, or the management of the pagoda lands and servants.

3. The Desimi, or the control of marriages and all village ceremonies, none of which could be performed without his leave.

4. Disadeput, or the general superintendence of all affairs of the Desim, or village.”

When the whole of these functions were united in one person, the chief was termed Desway: when he only exercised the two latter, he was simply termed Jelmiwar.

“ These rights, together with the landed property of the village, were first obtained from the Namboory Brahmins, who were the original proprietors of the whole country; and they are so highly prized, that the owners can hardly ever be brought to sell them, because, while they retain any part of them, they retain their influence and respect as chiefs of villages.” The Desways were the sole proprietors of villages, but the law of equal inheritance has broken up the land into small portions, composing a community. The head of the family officiates as Desway. “ * He had the direction of all the affairs of the village, all orders regarding which were sent to him. He was the civil magistrate in time of peace, but always

* Revenue Selections, vol. i. p. 840.

headed the village quota in time of war. He was the head of the village police, and superintended the decision of village disputes. In police and judicial matters, he was aided by two or three respectable inhabitants, who were called *Pramanis**," literally, confidential men.

" 10. There were usually from one to five or six *Pramanis* to a *Desim*, or village, but in some villages none†: they were of all the superior castes. Any respectable man in the village, who was considered as more intelligent than his neighbours, and who was on that account resorted to by the inhabitants for the adjustment of their little differences, gradually acquired among them the title of *Pramani*. The *Desway*, in addition to his income from the land, received some small fees from the several tradesmen of the town once a year. There was no town clerk, because, as there was no land-tax paid either in money or kind, no public accounts were necessary to be kept for the government, and the *Desways* kept their own.

" 15. The office‡ next above the *Desway*, and placed between him and the *Raja*, or *Naurwalli*, was the *Naurwai*, or the chief of the *Naur*, or district. He was a kind of district *Desway*, and claimed to hold his office by a tenure as ancient

* This is the same word as is used in Rungpore, in a remote part of Bengal, for the same office.

† A sort of village council, like the court of aldermen or council in Europe, and the *Chotia* court in *Rajpoothana*.

‡ *Revenue Selections*, vol. i. p. 840.

as that of any of the present rajas, and to have derived it from the Namboory Brahmins, or from the same former conqueror from whom they derived their rights.* He was sometimes the Desway of every village in his district, and sometimes of only one or two, the rest being held by separate Desways, or by the raja as part of his domains.

“ He was the chief police and judicial officer of the district ; and in those capacities he had a share of all confiscations of the property of offenders, and of the fees of all the suits brought before him.”

“ 17. The Naurwai collected the ordinary and extra revenue ; and in this duty he was assisted by one, two, or more accountants, called ' Putwallist†, according to the extent of the district : this office was, like that of the Naurwai, hereditary, and was coeval with it.”

“ The Naurwai was the civil magistrate in time of peace ; but in time of war he led the local troops into the field, who marched under their respective Desways. Once in two or three years, each of the Naurwais was accustomed to attend, with their district quotas, at the court of the Raja of his principality ; and there they were in the habit of displaying sham fights, which seldom terminated without the loss of a few lives. These combats, it is said, were instituted with the view of keeping up the martial spirit of the Nairs (the local

* The Desway seems to be the Gram-Adikar, and the Naurwai, the Natywar, Des-Mook, or Des-Adikar of the Sastra.

† The Malabar pronunciation of Putwarry, or clerk.

troops). It may easily be conceived, that the Naurwai, with such followers at his command, was sometimes tempted to rebel: but even when reduced, though he was himself punished, *his office and estate were not confiscated*, but went to his heirs." *

" 19. The Raja, as has already been noticed, besides his revenue from the customs, licences, and other fluctuating sources, was the possessor of extensive domains (the fisc). Of some villages he was the sole owner of the lands, and also of the Desway rights; of others, he was the proprietor of part or of the whole of the lands, while the Desway rights were still retained by the original landlord. The revenues of the Raja's own villages were collected by temporary officers, appointed by him. All appeals from the decisions of Naurwais and Desways (the county and village magistrates) were decided by a court, or PUNCHAYET, in his presence, or in that of his minister."

" 20. The system of administration, of which an outline has been given above, was that which prevailed throughout Malabar, when that province was invaded by Hyder Ally, in 1766. But, as the country could never be reduced to subjection while it existed, it was destroyed, and another substituted in its room, resembling, as near as the cir-

* The sanctity of the estates of hereditary officers was, I believe, never infringed by any government but our own; but from the first year of our administration till the present day they have been subject to resumption.

cumstances of the country then permitted, that which was established in the other provinces of his dominions; and though wars in other quarters compelled him to leave some of the inferior Rajas as his agents in the management of their territories, what he left undone was completed by his son Tippoo Sultan, who expelled them all.”

This expulsion was effected by the introduction of large bodies of troops into all parts of the country, and by a continued war for many years, during which most of the Naurwais and many of the Desways lost their lives, either fighting at the head of their troops, or by being put to death as they were taken. Almost all prisoners of inferior importance were carried out of the country, and compelled to embrace the Mahomedan religion. Among others, it is stated, that no fewer than thirty thousand Nestorian Christians were led into captivity, and either became proselytes or suffered death.

“Some of the Desways of minor consequence still remained concealed in their own or other villages; and as the authority of the Mysore government became established, they were permitted to reassume their functions and properties, but under a new constitution. All military tenures were abolished; a regular land-rent, founded on inspection, not on actual survey, was imposed on the country; and the local officers, like those in other parts of Mysore, removable at pleasure, were placed in the room of the Naurwais, or hereditary district chiefs. Independently of the Desways, a

certain number of the principal inhabitants were selected by government to conduct the public business, according to the size of villages, from one to five or six in each. These received the appellation of Mookyest (literally, head man). The first duty of the Mookyest was to aid in recalling the Nairs (the yeomanry) to their lands, and to withdraw them from their fugitive Rajas: they assisted in forming the annual settlements, and in estimating the produce both of the lands and fruit trees, on which the survey assessment was fixed. These officers were removable at pleasure, though they usually held their office through life: on the death of one of them, his place was supplied either by a person out of his own family, or of another. He had no concern, however, in collecting the revenue; this duty belonged to a public officer, denominated Parputti, under whom was a clerk, termed Menuca, whose duties extended over one or more villages, according to the size." *

This description of officer is not unknown to the native government, under the denomination of Sheikdar; but in Malabar he has to perform most of the duty of the Mocuddum, or Potel in other parts, and that of the Desway in Malabar, because the latter could not be trusted with civil authority, which might be converted to a military purpose against the state. This danger no longer subsists; and it is recommended by Colonel Munro, that the

* Revenue Selections: Col. Munro's Report, 4th July 1817.

Naurwais and Putwallis, wherever they can be found, may be reinstated in their offices, the former as head of the district, and the latter as record keeper; that the Desways be also reinstated in their villages, and when the family has become extinct, that the Mookyests take their places; that village accountants also be established on the same footing as the same office in other parts of India.

“The land-owners,” says Colonel Munro, “instead of dwelling together in villages, reside on their own estates, scattered at a distance from each other, and often separated by hills and jungles. Their houses and crops are guarded by their servants and slaves. They have, indeed, little to fear; for the natives, being chiefly engaged in agriculture, are little addicted to thieving, and strangers are so different from them in language and appearance that none can pass through the country without being instantly known. The rents being fixed, and in general moderate, are usually paid when called for, so that it is not necessary to employ servants to make repeated demands.”*

In another part of the report it is stated, “The assessment in Malabar is, in general, very moderate, but were it lowered one half, failures would still be frequent: they must always be expected amongst such a body as 40,000 petty landholders, a considerable share of whom are little above the rank of common cultivators. Government receives from them so great a portion of the produce of the soil, that it ought to act rather as an indulgent

* Colonel Munro's Report, 4th July 1817.

landlord than as a rigid creditor." A commissioner was subsequently deputed into Malabar, in 1821, and the result of his investigations is thus stated, in a minute of the Governor's:—" * The original assessment was extremely unequal, and, what is a greater evil, it was in many places too high. The inequality has not grown up gradually, but was created at once, by taking in some cases ten, in others ninety per cent. of the landlord's rent. This rent furnished a groundwork for regulating the public assessment, which is very rarely to be found. Had we ascertained its amount, and fixed a certain share of it, half or three fourths, as the government due, and had there afterwards been complaints of inequality, or inability to pay the assessment, we might have been certain that they arose from mismanagement, or some temporary causes which would easily be remedied : but when we take *ninety*, and sometimes even a *hundred per cent. of the proprietor's rent*, we annihilate one species of property—his rent as landlord. We reduce him to the necessity of living, like his tenants, on the agricultural profits of such lands as he may have in his own hands; and we leave him no way of retrieving himself, because his land has long since attained its highest point of fertility." †

These *confessions* from Sir Thomas Munro are peculiarly valuable, though at variance with all

* Minute by Sir Thomas Munro, Governor of Madras, dated 16th July 1822.

† This is the state of things which in 1817 is represented as a very moderate assessment : vide p. 291.

the schemes for raising revenue to which his mind had been addicted during the former thirty years. The assessments in Baramahl were intended to be permanent, at 45 per cent. of the gross produce; which, according to practical agriculturists and political economists, would not only absorb the whole of the rent, but also encroach largely on the subsistence of the tenant. The same scale was adopted throughout the ceded districts by the same officer; but an experience of seven years induced him to declare, that unless the assessment be reduced 25 per cent. it would not stand. By this reduction he proposed to assume 33 per cent. of the produce, being the whole of the landlord's rent, for the state. With regard to remedying the evils of the heavy assessment on land, the Court of Directors observe, in a letter dated 12th December 1821, paragraph 99.: "A view of the subject favourable to the remodelling the land revenue is countenanced by several authorities entitled to great respect." It concurs with the opinion of Mr. Baber, the opinion of the present collector, Mr. Vaughan, the opinion of the commissioner, Mr. Græme, and even, as it would appear, with the opinion of the Board of Revenue, who, though they object to a certain time and mode, say, "they are not prepared to state, as the unanimous opinion of their Board, that it would not be practicable to devise means by which the land assessment in Malabar might be better regulated, and placed

upon a fairer footing, without infringing on the rights or compromising the just claims of individuals. We are aware that the difficulty lies in ascertaining the degree in which, in all the variety of cases, the surplus produce already is or is not absorbed by the government demand. But this is the same difficulty which exists in forming or adjusting the settlement every where. Minute accuracy cannot be attained; but in making the best approximation to it in our power, WE SHALL AVOID ALL MATERIAL EVIL, IF THE SURPLUS PRODUCE IS IN ALL CASES MADE THE UTMOST EXTENT OF OUR DEMAND.”

By this latter sentence, it seems clear that, in the latter end of the year 1821, the Indian administration in England was of opinion that it was just and expedient to take from the landholders of India the SURPLUS PRODUCE, *i. e.* the whole of the landlord's rent, leaving to the cultivator only a sufficiency for his own subsistence and the maintenance of his stock.

CANARA.—It remains now to speak of the province of Tooloova, called by Europeans Canara. We have already seen that the condition of its government was changed, by its conquest from the original conquerors, in the year 1232, by a prince of the Pandyan dynasty, and that it subsequently fell under the dominion of the kings of Vijayanagar. In later times it had been partially subdued by the Mahomedan prince of Mysoor,

and had shared much the same fate as that of the sister province, Malabar. “* Accordingly, when the British Government obtained possession of the province, the saleable lands were few in number, and limited in extent; many of the landlords were reduced to the situation of labourers on their own estates.”

The ancient land-tax of the Hindoo government of Canara, though it suffered an increase under the new conquest of Vijayanagar, had never exceeded 361,802 pagodas. By extra assessments under the Hindoo government of Bednore, and that of the Mussulman government of Mysore, a sum of 217,913 had been imposed, being about 60 per cent. on the ancient Hindoo assessment, and making altogether the sum of 579,715. The actual collections under Tippoo never amounted to five lacs of pagodas.

“Satisfied that the whole course of Hyder’s administration was nothing but a series of experiments, made for the purpose of discovering the utmost extent to which the land rent could be carried, or how much it was possible to extract from the farmer, without diminishing cultivation,” Major Munro, the first collector in Canara (who expresses this opinion), felt the necessity of reducing the assessment. He accordingly limited his demand for the first year of his administration to

* Major Munro’s Report on Canara, 1800. See Board of Revenue’s Minute, 5th Jan. 1818.

440,630, being about 25 per cent. less than the estimated rental of the Mahomedans, but still an increase of 34 per cent. of the standard assessment of the ancient Hindoo government. The effect of this diminution of the late burthens was instantly evinced, by inspiring the inhabitants with confidence against any further unlimited demands on the part of government: it gave rise to innumerable claims to land, which began to assume a value in the market, and general improvement was sensibly observable in all parts of the district.

The Board of Revenue observes, “ * It is greatly to be regretted that a limitation, founded on such wise principles, and followed by such happy effects, should on any account have been infringed by the local authorities.” This has been done in more ways than one. In the first place, by way of maintaining the revenue at a certain standard, in cases of failure, one estate has been taxed to make good the deficiency of another. “ † The consequence has been that though the land revenue of the fourteenth year exceeds that of the first by 23,763 pagodas, yet of this increase only 5,569 pagodas arises from the extension of cultivation, the remainder being ascribable to the additions made to the rents of estates considered too lowly assessed.” Thus, out of 43,366 estates, nearly half are paying more than the standard fixed by Major Munro.

* Board of Revenue Minute, 5th Jan. 1818.

† Ibid.

“ This, however, is not the only evil ; for although the rates fixed by Hyder are not actually enforced, yet on the annual settlement made with each of the individuals* paying land-rent (tax?) in Canara, the ancient Hindoo assessment, as well as the full amount of Hyder’s additional impost, are both entered as forming the limited demand of the British government.”

To these two practices alone may be ascribed the failure of that prosperity which would certainly have taken place had a moderate land-tax continued. But the collector confesses, at the end of fourteen years’ residence, “ that the present assessment is beyond the resources of the province.”

The Board observes, “ It may be satisfactory to know, that the practice adverted to, however prejudicial in its tendency, *has not yet been carried so far as to produce any serious permanent evil.* It is the landlords’ mortgagees, in possession of the landlords’ rent, whose interests have been affected by the increase of the land-tax” (as if that were no serious evil of itself) : “ on an average they receive sixty per cent. of the gross produce *on their entire estates* ; but as the land-tax now absorbs from FIFTY TO NINETY PER CENT. of this rent, the landlord’s net income has been materially reduced from its ancient standard.”

These land-taxes, imposed on the Ryotwar system of private fields, is more liable to inequality

* Minute Board of Revenue, 5th Jan. 1818.

than if whole districts were taxed, and the internal distribution left to the people themselves. A tolerable notion may be formed of the inequality of the present assessment, when it is found that one estate will not fetch more than “* ONE YEAR’S RENT, while others sell for as much as thirty-five years’ purchase.”

* Minute Board of Revenue, 5th Jan. 1818.

CHAP. III.

BOMBAY SYSTEM.

THE territorial possessions of the Company, on the western side of India, were comparatively limited till the treaties with the Peshwa and the Gykwar, in 1802, gave to the British government some valuable country in Guzerat. Anterior to that period, Malabar had been placed under the management of the Bombay presidency, but was transferred in 1800 to Madras.

Shortly after Malabar was relinquished by Bombay, the latter presidency received the districts of Jambosur and Ahmode, in addition to Broach south of the Nerbudda, and Kaira, with some other districts on both banks of the Mahye river. In the last Marratta war, in 1817-18, all the Peshwa's possessions in Guzerat fell into our hands; and a subsequent treaty with the Gykwar prince has not only put into our possession almost the whole of Guzerat including Anjar, but we now possess the privilege of collecting the tribute from the Cattywar chiefs payable to the Gykwar, and of controlling them so far as to prevent their disturbing the peace of their neighbours. These territories are independent of the Peshwa's late dominions in the Deccan, of which I shall speak at the end of the chapter.

GUZERAT. — It appears from the Mahomedan

histories, that although Guzerat formed one of the kingdoms of the Dehly empire for nearly two centuries, most of which time it was under a separate sovereign, yet the various Hindoo leaders, whether descendants of rajas, military feudal chieftains, or merely district officers, maintained a degree of independence, and commanded so much respect from their conquerors, that they can hardly be said to have ever been entirely subdued, although all more or less tributary. In this country each village is found to have much the same institutions as in other parts of India. At its head was a Patel, or hereditary magistrate, with a Dessaye, or district magistrate, and a Mozumdar*, or district register, having superintendence over many villages. When we obtained the country, it had been long the practice to permit the Patels, or head men, to manage the concerns of the village without control, and to allow them to collect and pay the revenue. The consequence of this system was, that the village accountant, instead of continuing to be a public officer under the Mozumdar, or district register, had, by degrees, fallen completely under the power of the Patel, and become his dependant. Thus in many villages there were no accountants at all, and in others they were the private servants of the head man, removable at his pleasure. Under our administration this evil was

* The term Mozumdar is a corruption of the Persian compound word Mujmooadar, or accountant: the Hindoo appellation of the district register seems lost here as well as in Bengal.

severely felt, and it became necessary to replace the village accountant (called here Tallaty) as a government officer. In restoring this officer to his place in the village society, it seems that, by a slight alteration in the tenure, we have altogether changed the nature of his situation. Where the Tallaty exists, as he does under all the native governments, his office is hereditary: he has a small piece of land, and certain fees of office derived from the cultivators, and he is essentially a member of the village community. In restoring the office, we have made the Tallaty a mere official organ of the government: he is now a stipendiary without lands or fees; he is liable to be removed at will, and the office is not hereditary. Instead of his being an aid to the Patel, and a member of the community, he acts more as a supervisor. He is viewed with jealousy, even by the minor members of the society; but to the Patel, and to the superior classes of society, his situation is peculiarly offensive, and, so far from aiding the village and district authorities in the execution of their duties, no opportunity is lost on both sides of opposing and exposing each others' acts. This effect has been very general in those parts where the Patels, or heads of villages, managed their own concerns; but it has been peculiarly felt by the several hereditary chieftains so thickly dispersed over Guzerat, and who have done all in their power to withstand the nomination of these public superintendants of their private concerns.

The district chiefs, here entitled Dessaye, and the country register, termed Mozumdar, have been permitted, under our government in Guzerat, to retain their hereditary lands and fees, though they are not employed; but it has been frequently a subject of discussion whether their offices, and with them their hereditary property, should not be confiscated, or at all events whether they should not be deprived of their fees, and a land-tax be imposed on their estates. This question I believe has not yet been decided, and is one of the many that must become the subject of future legislation. The reader will recognise, in the Dessaye and Mozumdar of Guzerat, the Des-Adikar and Des-Lekuk of the Sastra, and Zemindar and Canungoe of Bengal.

While the Zemindary system of 1793 received high eulogies on its first introduction into Bengal, and was brought into the northern provinces of Madras, under the latter presidency it had not so well succeeded, and before the year 1800 many of its defects had become apparent in Bengal. Among other evils, the undefined rights of the husbandman, and the unlimited power of the Zemindar, appeared to call loudly for redress and investigation. In order to remedy these defects in Madras, Colonel Read introduced the settlement called Ryotwar, already described, by which he not only dispensed with the services of the district officers (the Zemindars, so much the object of the Marquess Cornwallis's care), but absolutely deprived

them of all their lands and emoluments. His object was to remove, as far as was practicable, from between the peasant and the government all intermediate management; and for this purpose, as has been shown, he made a minute survey of all the lands: he also assessed them according to the best of his information, at 45 or 50 per cent. of the gross produce. The Ryotwar system, which so thoroughly brought to light the territorial resources of the country, and which, while it promised to yield so large a revenue, defined also the rights of the cultivators, had its admirers, and it received the unbounded approbation both of the local government and the authorities in Europe. When the territorial acquisitions of Bombay, therefore, came into our possession, the Ryotwar settlement became an early object of attention. Hitherto, the revenue had been made over to contractors, these found it convenient to settle direct with the Potels, or village chiefs, in whose hands rested the whole control of the community. Revenue contractors were now no longer employed; the land revenue was separated from all other branches, and the settlement was made with the village chiefs. In the mean time, a minute survey of the land was commenced, which has been brought to a conclusion in three districts in the vicinity of Surat. This survey appears to be the most perfect that has yet been attempted. The most complete information of the state of the land has been obtained; a register of the possessions of each in-

dividual has been formed, with a statement of the nature of his tenure. In the course of this investigation, these tenures have been classed under the different heads to which they belong, pointing out the proportion of the full rent or tax to which they are liable, and a revenue committee has reported their opinion on each case. No attempt has been made to alter them; and hitherto no new assessment has been attempted. The practice of former governments has been attended to, and innovation has been avoided.

By the Bombay records, hitherto published, the districts of Oklesur, Hansoote, and Baroach, lying south of the Nerbudda, and situated along the sea-coast, in the neighbourhood of Surat, have already been surveyed; and from this investigation it appears that about two thirds of the cultivated land, pays what is deemed the full government tax, equivalent to about one half of the produce, while the other third pays a very small quit-rent to government: but as this latter portion of the cultivated land is occupied chiefly by the same cultivators, who pay the full taxes, the whole weight of imposition falls comparatively lighter on them than in other parts of our dominions. The landholder in these districts also enjoys another advantage, to which our system has rendered him a sufferer in other parts. In these districts, the rent is estimated according to the quantity of the crop; when, after undergoing an estimate and valuation, in conjunction with the village commu-

nity, the collector calculates the money rate, which being usually agreed to without demur, is paid without trouble.

The villages in Guzerat, like those in Bengal and Madras, are of two kinds: those which have fallen into the hands of the village chiefs, and a few of his relations; and those which still continue in possession of the members of the ancient village community. The latter are called Baugdar, or copartnery villages." In the Broach district, "the tulput * villages are all either farmed by the Patel, or by an association of Baugdars (copartners), like those called Nerwa, beyond the Mahye.† The assessment is made entirely by villages, without any enquiry into the circumstances of individuals. One of the hereditary revenue officers is sent to inspect the crops of each harvest: he makes a statement of the quantity of land cultivated with each sort of produce by each ryot, and calculates the quantity that will be produced in each field. The sum of these gives the whole amount of each sort of grain produced in the village. The collector compares this with the produce of last year, and then the market price of each article with that of last year; after which he looks at the sum paid by the village for last year, and if he finds that the crops are

* This term is used to signify land from which the government derives its revenue, and is distinguished from that land, or those villages, assigned to private individuals or feudal chieftains.

† Mr. Elphinstone's Minute, 25th April 1821.

more abundant, or the price higher, he puts a proportionate increase on the revenue. *The general principle is to take half of the money produced by the sale of the crops, and to leave the rest to the ryot.* Considerably more than three fourths of the villages in this district are managed on the Baugdar plan; and in the Broach Pergunnah, as well as in Jambosur and Ahmode, the minor Putteedars form a great majority of the cultivators. In the Broach Pergunnah there are ninety-six villages which have not a single cultivator besides Putteedars: but there are some Baugdar villages in which the heads of the Baugs, five or six in number, hold by that tenure, all the lands being cultivated by common ryots:" by which is meant husbandmen not belonging to the village corporation or community. Governor Elphinstone, from whose Minute the above is a quotation, observes, "The most striking defects in this mode of assessment are its uncertainty and its irregularity." He adds, however, in another place, "That the assessment being subject to increase and decrease, as the crops are good or bad, is not perhaps an evil; for though it increases the fluctuation to the government, it diminishes it to the ryot, in whose condition, *a fixed rent (money rent), with fluctuating crops, would occasion more variation than the present plan.*" But he very justly remarks, "If, however, the assessment were light, it would be of advantage to him also to have it fixed, as his chance of gain

would be increased, without a corresponding risk of loss.”

This mode of settlement is put in a clear light by Mr. Prendergast, one of the members of the Bombay Council; and, as it places in a very remarkable point of view the coincidence between the institution called Veesapuddi, in the Madras ceded districts, and that which exists in Guzerat, I give the description in the councillor's own words:—

“* Under the system which obtains in the Broach districts, the cultivators* are well protected from any attempt on the part of an ignorant, indiscreet, or oppressive collector; for, independently of the desire of this government, so repeatedly and strongly intimated, that they shall be most careful not to over-assess, the Patels themselves would remonstrate against any such attempt, if the collector, from ignorance or obstinacy, refused to listen to reason. The Patel would distinctly tell him the village cannot, and they will not agree to pay the exorbitant money-assessment, and desire that he will take the well known and established portion of the crops, collected as they all are, into the village *kully* or general barn-yard. As the collector must take this alternative, there the dispute between him and the village is settled. This, however, is certainly a measure that entails on the collector some additional trouble, though perfectly practicable; and he will, for his own

* Minute by Mr. Prendergast, 29th June 1821.

sake, endeavour to avoid over-assessing. The Patels and other cultivators are also averse to it, and will not have recourse to it unless the assessment is really oppressive, and then there is no doubt they would ; but I do not think they would do so, if the assessment was a little higher than in strict fairness it ought to be, for any trifling excess does not, under the system which obtains in Broach, fall upon any particular Patel, or Baugdar, or Putteedar : it is actually equally divided among all and every man possessing any right of his own in the cultivation of the government (village?) lands, who, on the other hand, as certainly enjoys his fair share of the benefit of a light assessment, as I shall explain :—

“ Every share of the government (village?) lands possessed by a Patel or other cultivator, down to the smallest Putteedars, is known and is denominated a four ana* share, or a three hundred and one ana share, or a half ana share.

“ Supposing, then, that the government assessment is fixed, say at one thousand rupees, the Patels (the mayor and aldermen, or representatives of the communities), with whom the amount has been adjusted by the collector, return to their village : all persons interested meet them at the public meeting place in the village ; the amount is declared, and every man, by the simplest process, in-

* It seems necessary to explain, that the silver rupee of India is divided into sixteen parts, called anas ; an ana share, therefore, simply signifies a sixteenth.

stantly knows precisely what he has to pay. The Patel, who has a four ana share (or rather four whole shares), has to pay four thousand anas; the Putteedar, who has a half ana share (or half a share), has to pay five hundred anas.

“ Now really, to my mind, I must say this appears to me a ‘ Ryotwar system’ under another name, and with very superior advantages to the Ryotwar system, under which the government officers are supposed to make *separate bargains and leases* with each cultivator every year, independently of the Baugdars or Patels. It is not a system of our formation: it has existed from time immemorial, and survived all changes of government and Marratta and Mahomedan oppression. We had but to abolish a few obvious innovations of theirs, such as ‘ Narnootee’ and ‘ Sookree Chaudell,’ and for twenty years it has been adhered to under our government with, I think, great success.” Mr. Prendergast also animadverts with much force on the tendency of our government to alter the native institutions, which he conceives are in their nature excellent. He thinks the restoration of the Tallaties should have been confined to the original intention; and that every part of our regulations which renders them less dependent on the village community, and more completely the servants of the government, affords to them a mischievous power, while it limits the authority and cramps the efficiency of the magisterial duties of the Patels and seniors of the village. He is also of

opinion, that the dispensing with the duties of the district officers is pernicious, and entails an extraordinary and unnecessary expense, by rendering it necessary to provide other persons to fulfil their functions.

The introduction of the Ryotwar system, adverted to by Mr. Prendergast, appears to have taken place in the two contiguous districts of Surat and Oklesur, according, as it seems, to the desire of the Court of Directors, and in consequence of the great favour with which it was every where viewed by very many of the highest European authorities. "In 1817-18, the first years when these districts came into our hands, out of one hundred and thirty-nine villages, the revenue of one hundred and thirty-eight villages was settled through the agency of the district and village officers* (or the village communities in bodies). In 1820-21, a complete change is observed: three villages only are settled through the agency of the Patels, and one hundred and thirty-six are settled with each cultivator individually."

In speaking of Ryotwar assessments, or a fixed money impost on the field or fields of each cultivator, Mr Prendergast makes the following excellent observations: "I have no hesitation in saying that the most accurate knowledge that can be obtained of the number of beegas or acres, and the quality of the land of every field, would still not enable the most intelligent British farmer or the most skilful

* Mr. Prendergast's Minute, 8th July 1821.

native to pronounce what fixed rent (money rent?) such land could afford to pay for a series of years, or even for a few years; not only from the vicissitudes of good and bad seasons, which fluctuate in this country so incalculably beyond what is known in Europe; but even in seasons in every respect equally favourable the same land will not yield the same crop. Lands which last year produced a most luxuriant and valuable crop of, suppose cotton, will not do so this year, and will probably be sown with some early grain mixed with cotton, the former of which springs up quickly, and is gathered about the time the cotton shrubs are an inch or two above the ground; and the next season it must be sown with some inferior grain, and then lie fallow, for manuring is very little if at all used, and from causes that will most probably preclude its ever being used generally. It is, however, calculated by those who are favourable to permanent leases, that, by fixing the *rents moderately*, the profits of very favourable seasons will so enrich the cultivators that they will acquire funds to enable them to pay their revenue to government in seasons of failure, or unfavourable ones. But who that recollects the unthrifty habits of the natives, their lavish expenditure of all they may have acquired and can borrow in the constantly occurring religious ceremonies, family rejoicings, marriages, and mournings, will think of relying on their profits being husbanded to enable them to pay their rents in bad seasons."

With regard to the *moderate rents* so unceasingly ordered by the Court of Directors in almost every despatch on the land revenue of India, and so strictly enjoined by all the governments, I confess myself unable to discover where such a measure has ever been tried. The Court themselves think they cannot do wrong if they limit their demand to the surplus produce, that is to the whole of the landlord's rent, estimated by all practicable agriculturists and political economists at one third of the gross produce. The cultivators in Guzerat consent to pay, and do pay annually a sum equal to the current value of one half of their crops, and they are not ruined; while the money tax of 45 per cent. in the Madras ceded districts is so oppressive, that it has always been found necessary to make annual remissions at the discretion of the collector and his servants to prevent the lands being abandoned. I have been unable to discover any where a land-tax avowedly so low even as a third of the gross produce, the whole landlord's rent. The moderate rent or tax so often spoken of and recommended, therefore, is, like the cultivator's rights, an object of visionary attainment, but still far from being determined. Both Mr. Prendergast and the governor of Bombay have recorded their opinions of the defects of the Ryotwary system in practice, the more ample discussion of which must be reserved for another part of this work.

I cannot give a more clear and condensed view of the several landed tenures in the other parts

of Guzerat than by quoting from the luminous minutes of the Governor, Mr. Elphinstone, recorded on his return from a short tour he made through his government shortly after his taking his seat.

The collectorates of Ahmedabad and Kaira contain two sorts of villages: *Khalsa*, or those under the sole control of government officers; and *Grassia*, or those held by hereditary chiefs, not unlike the Zemindarries of some parts of Bengal, and the Madras northern Circars, and the chiefships denominated Pollams, and Poligaries in the south of India. They are, as has been before explained, the remnants of those great Hindoo sovereignties which once existed, whose kingdoms were subverted by the Mahomedans, but whose feudal barons, military chiefs, or district local officers, more or less successfully resisted the power of their Mahomedan conquerors, and preserved themselves from utter annihilation. That which the Mahomedans could not effect by open force is gradually being brought about by us by sinister attacks on their privileges, which, if persisted in, will sooner or later lead to their entire disappearance and dissolution.

“ * The most striking division of the Grassia villages is those held by Rajpoots, or Grassias, properly so called, and those held by Coolies, generally termed Mowass. The former, though foreigners, were in possession of Guzerat when the Mussulmans invaded it: they retained some talooks

* Governor Elphinstone's Minute, 6th April 1821.

and villages at that time, and they recovered others by encroachments on the final weakness of the Moguls. They are at once a more civilized and more warlike race than the Coolies; and it is perhaps owing to those circumstances, as well as to their having more recently possessed the government of the province, that their claims appear to be much more respected than those of the Coolies. The latter, though probably* the aborigines, seem generally to be considered as rebellious, or at least refractory villagers, who have, from the weakness of former governments, eluded or resisted the just claims of the state. Both pay a sum to government, which the state appears to have the right to increase. It was not usual to interfere with the internal management of their villages, or to examine the state of their receipts. Our government have asserted the right, without always assuming the exercise, of internal interference; but it is only of late that it has begun to enquire into the collections by establishing Tallaties in Grassia and Mowass villages:" and the government receive from those villages almost thirty per cent. of the gross produce, leaving the remainder to be shared between these hereditary chiefs and the cultivators. The police has been also taken out of their hands, and has been vested in those of Mookhee Patel†, a sort of head magistrate ap-

* Vide Part I. Chap. II. p. 21.

† The printed copy of the correspondence has Moonshy Patells, which is probably an error of the press.

pointed to villages, who are in a manner independent of the authority of the feudal chiefs, and are subject to the European magistrate of the district.

“ The land of villages immediately under the Circar is divided into *Nukroo*, *Salamee*, and *Tulput*. The *Nukroo* is or has been rent free ; the *Salamee* pays a quit-rent, increasing with the prosperity of the field, but no specific share of the produce ; the *Tulput* is that which pays a fixed proportion of the produce to the Circar.

“ The principal divisions of *Nukroo* and *Salamee* are,

1. *Waunta*.
2. *Wuzeefa*.
3. *Pussaita*.
4. *Vauchan*.
5. *Geerauneeo*.
6. *Harreeo*, *Runwutteeo*, and *Palleeo*.
7. *Grass*.
8. *Puggeeo*, *Barreeo*, and *Cooliapa*.
9. *Kovellee Pussaita*.
10. *Mulluk Nukroo*.
11. *Tir Zemeen*.
12. *Dubanneeo*.

“ *Waunta* was originally a fourth of the land of each village, left or restored by the Mogul government to the *Grassia*, who was the original proprietor of the whole. It is now reduced by sale, mortgages, and encroachments of the *Patels*, and of the government officers, until it has ceased to bear any thing like its original proportion to

the 'Tulput. It is sometimes managed by the proprietor, who pays a quit-rent to government; but it is very often managed by the Patel, who pays a pecuniary amount to the proprietor.

“ 2. Wuzeefa, though strictly an allowance to persons of the Mahomedan faith, seems here to be extended to all grants by the kings to individuals, whether from charity, favour, or reward for services. Many of the lands held by this tenure have been transferred by gift or sale, lost by encroachment, or subjected to assessment, so as to lose their character of rent-free lands.

“ 3. Pussaita, includes the lands assigned to district and village officers, and likewise the lands allotted by any besides the kings to Brahmins, Bhats, and other Hindoo religionists, as well as to temples, mosques, and fakiers.

“ 4. Vauchan, are lands sold; and,

“ 5. Geerauneeo, are lands mortgaged by Patels to enable them to pay the revenue and other expenses of the villages or of their own.*

“ 6. Harreeo, is land granted to persons whose estates have fallen in defence of the village; Runwutteeo, to those who have fallen in attacking others; and Tullio, to Bhats or others who have died by Traga in its cause.†

* There are several modes of mortgaging the land, which it does not seem necessary to enter into.

† Traga is the act of self-destruction of a holy man, who, being provoked by anger or revenge, slays himself, and thus transfers the guilt of his death to him who has been the cause

“ 7. Grass, is a sum paid to a powerful neighbour or turbulent inhabitant of the village, as the price of forbearance, protection, and assistance.

“ 8. Puggeeo, Barreeo, and Cooliapa, are lands held by Coolies similar to the Waunta (or fourth share) held by Rajpoots; but it is thought that most of them are usurpations on the timidity of the Patels, clothed under the respectable semblance of Waunta.

“ 9. Kovellee is land granted rent free, or on payment of a quit-rent, to a person who has dug a well.

“ 10. Mulluk Nukroo, a favourable tenure of the Mulluks or Mulliks (a particular tribe of Mahomedans) of Tasra alone.

“ 11. Tir Zemeen land, granted by an owner of Waunta to his wife, and still held by her descendants, though the rest of the Waunta has escheated to government.

“ 12. Dubanneo, usurpations. Almost all these classes are held rent free, or on payment of a quit-rent, according to the grant.

“ The rest of the lands of every village are Tulput,” which, while the government only received a small proportion of the surplus produce, might be deemed the lands of the village commu-

of it. The Bhats and Charuns (the bards and chanters of the Hindoo legends and chronicles) were held to be sacred personages; and they not unfrequently put an end to a feud by self-immolation between the parties, such as father and son, or two brothers, if one or other refused to be reconciled on the terms the chronicler bade him.

nity; but when government took the whole of the surplus, and, as at present, exacts even one half, they may with propriety be called the lands of the government, but obtained, as I conceive, by the usurpation of the rights of the cultivators. “* The land is cultivated by ryots (husbandmen), who hold it on different tenures, pay their revenues in different modes, and are under different forms of village government. The ryot holds his land on a general understanding that he is not to be dispossessed as long as he pays his rent, which, though not fixed, is regulated by the custom of the village. He receives a portion of each of the three different classes into which the land is divided, according to its fertility; and he is obliged to cultivate (that is, to pay for) the bad, as the condition of retaining the good. This is almost the only tenure in Ahmedabad, and it is very common in Kaira likewise: but in many villages in the latter Zillah (district) there is a more complicated tenure, called Thattabundee. Each cultivator receives a perpetual lease of a portion of the best land, which is called his *vaita*, and which is assessed much above its value: along with this he receives a portion of inferior land at a favourable rate. The *vaita* varies from one to four beegahs, and the other land bears a proportion to the extent of the *vaita*. All cesses fall on this *vaita*; and so completely is it the scale for regulating the payments, that a ryot is compelled to increase it if

* Governor Elphinstone's Minute, 5th April 1821.

his circumstances improve, and allowed to diminish it if his means fall off. Should he throw it up entirely, he must sink into a common labourer, and would not, while he remained in the village, be permitted to cultivate on his own account rent-free land, or even land belonging to another village." By this it appears, that of the agricultural corporation every individual is bound, according to his capacity, to cultivate in such a way as to bear his due proportion of the public assessment; and if he chooses to infringe the bye-laws of the corporation, the freedom of it is withdrawn from him. "These tenures (observes Mr. Elphinstone) greatly resemble that used in the southern Marratta country, where the *vaita* is called *chalee*." The same tenures prevail in the south of India and in Candeish, particularly in villages much of whose land is fertilised by aqueducts, derived by damming and turning the courses of rivers; and they appear to me to confirm more and more the fact of village communities being the original prevalent system of society throughout all India. "The modes in which the land revenue is usually paid are two: in kind, by a division of the produce, which is called *Baugbuttee* (sharing); or by a money rent, regulated by the value * of the land, and likewise

* It is simply the value of the produce, without reference to the value of the land. The money rate is fixed on certain articles, when produced on a certain description of land; in other words, according to the value of the produce, so is the assessment rated. I know an instance of the same land in Candeish,

by the nature of the article cultivated: this is called Beegotee. The shares of the government and the ryots on the *Baugbuttee* plan vary in different places; but in general it is thought the government is entitled to *one half* of the crop cultivated during the rainy season, and from *one third* to *one fifth* of that cultivated in the dry weather, if raised by irrigation; if not irrigated, a larger portion is taken. The land paying Beegotee is divided into three classes, according to its fertility; and it pays a higher or a lower rent, as it may belong to the first or to an inferior class. But as this classification has not been found sufficiently minute, the rent further varies in some villages according to the species of produce cultivated on the land. Thus in one district, Badjeree and Jowaree pay on the first sort of ground four rupees per beegah; on the second, three rupees; and on the third, one rupee and a half. Sugar-cane pays on the first sort twenty rupees per beegah; on the second, seventeen rupees; and on the third, ten rupees. Some circumstances raise the beegotee, such as the use of well-water and manure; and others diminish it, such as the distance of the land from the village: but the proportion between the different kinds of land and the produce is still kept up. The forms of village govern-

lying altogether contiguous in two fields, paying in the one case only 15*d.* an acre, and in the other 6*l.* This difference arises from the one field being irrigated by a natural stream, and the other lying two or three feet higher, the water cannot reach it.

ments, and consequently the channels through which the revenue is collected, are four.

The first is that by which the Patel, or village magistrate, becomes security for a certain annual revenue, and is allowed to enjoy the advantage of any amount realised beyond that sum. As the rates are all well understood by the cultivators of the community, and the rights of those holding alienated lands are bound to be respected, this plan did not affect them. Such mode of management is termed *sunja*.

In some cases, however, when the Patel is incapable of undertaking this responsibility alone, it is divided among the different branches of the family, on the same principle as that of the Hindoo law of inheritance. They ascend to the common ancestor, and divide the village into as many portions as he had sons. These portions are called *baugs*, and each is made over to the progeny of one of the sons; these divide it into as many shares as there are individuals in that branch of the family. The head of the branch is called *Baugdar*: he acts as Patel (as far as Patel is required on this system), and shares with the other *Baugdars* the lands and allowances attached to the Patel's office; but he has no larger share than any of the younger members of the same branch, and each has full power to manage his own share as he pleases. The ryots fall under the individuals to whose share the land belongs, and are called his *assaumies*, like the Oolkury tenants of the Madras provinces. "It often happens that

the Patel's descendants are so numerous as to cultivate nearly the whole land of the village : in that case there are few or no ryots (tenants). The minor shares are called puttees, and the holders Putteedars (partners). The whole association is answerable to the government for the revenue ; but each Baug is answerable for the revenue due by each of its Putteedars ; and the defalcations occasioned by a few individuals do not fall on the other Baugs, unless it is entirely beyond the power of the one to which they belong to make them good. Puttees are saleable, and thus persons not of the Patel's family are sometimes introduced as Putteedars into villages."

This system, the Governor thinks, is founded on that of leasing the village to the Patel, and is, in fact, nothing more than dividing the lease among his relations. It, however, so entirely corresponds with the practice of the village communities all over the Madras provinces, and in some parts of the ceded and conquered countries, that to me it seems, where the Patel himself manages the concern separately, it is the consequence of the usurpation of the rights of his brethren. "The number of persons interested, and the advantage of their mutual responsibility, has made it more permanent, and it appears to have stood its ground wherever the assessment was at all moderate : " that is, where the puttees or shares retain a surplus after paying the government tax, and continue saleable. "It has been swept away by long oppression in the

Ahmedabad district, but it still remains in many of the villages of Kaira.”

“Two other modes of village management seem rather to have been occasionally resorted to than uniformly adopted. The first was to farm the village (revenue) to any stranger who might be willing to agree to higher terms than the Patel; and the other, to keep it in the hands of government, the Patel, or a person deputed for the purpose by the government, settling with the ryots, and collecting their revenue without any avowed profit or responsibility.”

“This view of the revenue system,” observes Mr. Elphinstone, “enables me to explain the steps our government have hitherto adopted, both towards the Grassias and our other dependents.

“The most striking circumstances in the progress of our government, are the extraordinary obstacles that existed to introducing order, and the surprising success with which they have been overcome. The continual intermixture of our territories with those of the Gykwaur, the Peshwa, the Nabob of Cambay, and the unsettled tributaries of Kattywar and Myhee Cauta, the number of half-subdued Grassias and Mowassies within our own limits, the numerous and ill-defined tenures in almost every village, and the turbulent and predatory character of a large proportion of the people, combined to make the country beyond the Mahye more difficult to manage than any part of the Company’s territories; yet by the caution of govern-

ment, and the judgment and temper of the local officers, our authority and our system have been established with the utmost tranquillity, without either irritating our subjects or embarrassing ourselves by any sudden or violent changes. Of late years, our innovations have been proceeding with accelerated progress; and, although the danger of hasty improvements is diminished, it may still be necessary to retard their advance, or at least to fix the limit beyond which it is not designed they should extend."

"When we first obtained the pergunnahs forming the old Kaira collectorship, the whole were put in charge of Colonel Walker, and managed by his assistants." No alteration of the native system took place, and it continued so for many years; for although a trifling increase was made to the tribute, to which the chiefs were at all times liable, no scrutiny was attempted of their resources, nor interference in the management of their villages."

The judicial regulations, which were early rendered applicable to these villages, were a very great innovation, which has been followed up by the appointment of Mookhee Patels, who have become amenable to the European magistrates, and by that of Tallaties (village clerks), who, under the present system, are sufficiently offensive to the Patels of villages belonging immediately to government, and are still more so to the tributary chiefs. The tribute had also been increased, three years before the administration of Mr. Elphinstone, considerably beyond that of the fifteen preceding

years of our government, and the Grassias are now left with only about one fourth of the rent or revenue from their lands.

“The Adawlut (judicial system) also, as we came into closer contact with the chiefs, has been more felt; and we have reason to regret that some modifications were not made in our code before it was applied to a people in a state of society so different from that which our laws contemplate, and employed to enforce agreements concluded at a time when the strict execution of them was so little foreseen. The Raja of Khote, who in 1804 maintained a body of one hundred and fifty horse and two thousand Sibundies (infantry), was sent to prison for neglecting a summons from a magistrate; and the chief of Poutree, who once resisted for two months the attacks of the Gykwaur army, was thrown into jail for his inability to pay debts contracted in consequence of war, and contributions during the period of his independence. I cannot more strongly show the change that has taken place, than by pointing out that these are the persons whom Colonel Walker, and I believe all the gentlemen employed in the first introduction of our authority, declared to be *sovereign princes*, with whom we have no right to interfere beyond the collection of their tribute; and that they are now deprived of all power and consequence, and nearly all their revenue. Almost all these changes have taken place within the last three years.”

Again: “If they, the chieftains, are to pay a

tribute, and not to be brought under regular assessment, it is of no use to appoint a Tallatty (village register), and it is hurtful to do so; because, even if the Tallatty does not purposely interfere from love of consequence or corruption, his presence, as an agent of government, must weaken the influence of the Grassias, and lead his ryots (cultivators) to look to government for redress whenever they are dissatisfied with the Grassia. If such a contest is to be encouraged, we must go farther and see that we secure protection to the weaker party, whom we engage to support against the stronger: a point on which we are said to have failed in Bengal, and are surely more likely to fail in Kattywar."

In speaking of the Mowassies, or the aborigine chiefs, which the Governor distinguishes from Grassia Rajpoots, he observes, "It appears there is no trace in history of their ever having been on a footing of greater dependence than they are at present; and it follows that we have derived no claim from our predecessors to reduce them further, and must rest our right to do so on the law of nature, which entitle us to control our neighbours as far as is required by our own security; and this ought, therefore, to be the limit of our interference." "Considering the want of military force in the territory, it is surprising how little disturbance the Mowassee chiefs have given us since we first came into Guzerat; and it would be equally inconsistent with justice and good policy to risk this tranquillity for a little addition to the revenue, or a fancied improvement in the police. That the improvement

would be real, I think more than doubtful; for unless where coolies have acquired habits of industry and order, they can only be restrained by rendering the communities to which they belong responsible for their conduct; and if we could quietly succeed in bringing each individual under the direct operation of our police, the effect, I doubt not, would be a great increase of robberies.”

Adverting to the revenue system again, Mr. Elphinstone observes, the changes in the management of the government villages have been greater but more beneficial than those in the Grassia and Mowassee villages.

Up to May 1816, the villages had been rented either by Patels, or by strangers, who gave security for the revenue when some of the former refused or were incapable of contracting; but by far the greater part remained under the management of Patels. Since that period, the Tallaties, or village accountants, have been appointed by government, and by minute investigations the settlement has been made with individual cultivators, though chiefly through the agency of the Patels; so that, in 1821, three hundred and seventy out of five hundred and sixty-seven villages were settled in that way.

The advantages of these new measures are represented to be, a check to the abuses in collection and expenditure, and the prevention of much oppression. The disuse of the custom of requiring security for the revenue has saved each ryot a

very large per-centage, which used to be paid to a banker who was answerable for him; and the manner of collecting has become, in other respects, much less vexatious. "But the greatest change, with the least appearance, was wrought by the appointment of new Tallaties: these officers, all over India, are hereditary functionaries of the village, subordinate to the Patel, to whom they serve as a clerk and assistant. When on their best footing, they are generally in league with the villages, and their accounts are often falsified to serve the purpose of the Patel." There can be no doubt the Tallatty had it in his power to serve the Patel, and the village community, of which he was, in reality, one of the chief members: he felt more interest, and had more power, perhaps, than the town clerk, or register of a corporation in England; but his identification with the villagers alone afforded him the extensive means of rendering his office thoroughly efficient. He was, in reality, a servant of the village; the record keeper of all its affairs, from that of a petty dispute decided in the village court to the title-deeds of all the land. The government trusted to his integrity only as far as it chose, for there were other specific checks by which fraud could be detected, if carried to any extent, almost to a certainty. "The new Tallatty is an officer direct from government, and looked up to in the village as its agent. He examines every man's condition, and his tenure; and he is now employed to make the

collections, and in a great measure to supersede the Patel in all his acts as agent of government. There can be no doubt of the excellence of this regulation, both as promoting the advantage of government, and of the ryots; but it must not be overlooked, that it has a tendency to extinguish the authority of the Patel, already much weakened by other parts of our management; and care should be taken, when the necessary information has been acquired," (which can, I conceive, only be thoroughly done by a regular and scientific survey,) "to bring the Tallatty's power within its natural bounds, and to withdraw it from all interference with the immediate duties of the Patel."

It is by extracts of this nature that one is able to perceive how extremely difficult it is for us in India to change, in however slight a degree, the institutions of the people without deranging the whole frame of society. The Patel is the hereditary mayor or chief of the village: his duties are two-fold; on the one hand, they are due to the community as the superintendent of the collections and disbursements of the village expenses; on the other, as the organ between the people and the state, as their representative. He is the chief magistrate of the village court, the head of the police, the chief coroner on all inquests, and one of the principal landholders of the corporation. On the part of the government, also, he aids in forming the assessment; in collecting the revenue, for which he is in some measure responsible; as also for all rob-

beries, and for the production of criminals or enemies of the government residing within his township. To exercise these functions he must be armed with considerable authority, and possess the confidence of the government and the village community. To introduce, therefore, a government inspector to manage the concerns of the village, and to humiliate him in the estimation of the community, is to cramp his energy, and to destroy the efficiency of his office. It is perhaps fortunate that the situation of the new Tallaty in Guzerat, under any circumstances, must render him in a very short time either the colleague of the Patel and the community, in spite of the efforts of the government to prevent it, when most of the advantages he is now supposed to enjoy will cease; or he will in effect supersede the authority of the Patel, and eventually step into his place, when he will equally have a leaning towards the people from interested motives. The probability of his retaining his present footing in the village for many years does not appear at all likely.

Of the condition of Guzerat generally, I find the following observations, which may be relied on as correct:—

In the districts north of the Mahye, or central Guzerat, the Governor observes, “The facts that present themselves in a hasty view are, that the Grassias are weakened and depressed; that the Dessayes and all the hereditary officers, including the Patel, are stripped of power and influence,

and have security of persons and property in exchange; that the bankers are deprived of one large branch of their profits by the change in our system of revenue, and of another by the decline of commerce, occasioned by the downfall of so many native states, and the equal diffusion of property; that the Bhats, once so important in Guzerat, are now almost too insignificant to mention; and that the ryots have gained much in wealth, comfort, and security among all the sufferers. Those engaged in commerce, and perhaps the Grassias, are the only classes that give rise to regret. There are no hereditary chiefs, no established military leaders, and no body of men that claim respect from even an apparent devotion to learning or religion. The property of those who have suffered was built on the depression of the people; and their fall has been compensated by the rise of the ryots, the most numerous, most industrious, and most respectable part of the community. To that order our government has, beyond all doubt, been a blessing. It has repelled predatory invasion, restrained intestine disorder, administered equal and impartial justice, and has almost extirpated every branch of exaction and oppression. The appearance of the country on this side of the Saubermuttee (river), which has been long in our possession, is what might be expected in such circumstances. The former affluence of the upper classes is apparent in the excellence of their houses; and the prosperity of the ryots appears in the

comforts of their dwellings, the neatness of their dress, and the high cultivation of their lands.

“ In the fertility and improvement of the fields, there are many parts of the Bengal provinces which cannot be surpassed ; but in the abundance of trees and hedges, in the substantial well-built villages, and in the decent and thriving appearance of the people, I have seen nothing in India” (and he had visited almost all parts of it) “ that can bear a comparison with the eastern Zillah of Guzerat.”

In speaking of the condition of the Broach district, he remarks, “ Until within these three years, there is reason to think that the assessment was light ; but in appearance the country falls very short of the western districts (north of the Mahye), though almost every spot of ground is occupied, yet the total absence of hedges and of trees, except close to villages, makes it seem naked. The villages are entirely built of unburnt brick, and though good, compared to most in India, have nothing of the comfort and solidity of those beyond the Mahye. The dress of the inhabitants is not so inferior ; and they seem a quiet, industrious, and respectable race of men.” In mentioning the Surat districts, he says, “ If I were to decide on the present condition of the people in this collectorship, I should pronounce it to be very much depressed. The ryots seem to be ill clothed and ill lodged ; and although some parts of the district are highly productive, I should think that in others the cultivation was very imperfect. Land

that has been in use for a few years, is so exhausted as to be considered unfit for cultivation. From this or some other cause, the Pergumah of Chourassee, contiguous to the populous city of Surat, is the most (worst?) cultivated; and this is the more remarkable, as the Wuzeefa (rent free) lands in the same neighbourhood are in a high state of improvement. These evils are by no means to be ascribed to the present system: on the contrary, I am persuaded that the measures now in progress will go far to relieve us from the system which we inherited from our predecessors. The great obstacle will be the extreme heaviness, and perhaps the inequality, of the assessment.”—“ I have applied to the collector for some information regarding the general rates of assessment, on receiving which I may resume the subject; in the mean time, it is satisfactory to say that no increase has been put upon the district since the introduction of the Ryotwar system, and that in no instance has it been found necessary to send a ryot to prison, or to sell his house or cattle, for arrears of revenue.

“ Scarcely any part of these remarks apply to the Pergunah of Oolpar. That division, like all other possessions of the Vinchoor Jageerdar, was lightly assessed and equitably governed. It is a rich country, with few trees, but in the highest state of cultivation. The villages are said to be excellent, and the people easy in their circumstances and independent in their manners. The assessment is said to bear to that of the other

Pergunahs under Surat, the proportion of one third to one half; but, from what I can learn, it does not appear to be more lightly assessed than the Broach district, or near so lightly as that of Kaira.”

On the subject of the assessments in general of the most fertile parts of Guzerat, it seems desirable to penetrate a little farther into the secret than one is at first capable of doing. The Broach district, and that of Kaira, are particularly mentioned as the most highly cultivated, and the husbandmen in the most easy circumstances; although it is generally supposed that they pay a sum equal to half of the produce. Fortunately, the surveys of these districts have been completed, and are now lying before me; and by this means alone I shall be able to solve this otherwise difficult enigma:—

Broach District.	Alienated lands paying a small quit-rent, or held entirely rent free.	Lands paying full revenue.	
	Beegahs.	Beegahs.	
Broach, Pergmia	132,359	278,882	} Broach district.
Hansoot, ditto -	32,203	51,266	
Oklesur, ditto -	30,218	54,173	
Kaira Collectorate	410,835	301,911	

By this abstract we perceive that in the Broach district, where the corn rents prevail over 384,321 beegahs, at the rate of half the produce, the cultivators occupy 194,780 beegahs of alienated lands, for which they pay a small rent to those individuals to whom the produce is assigned. It is owing to the favourable terms on which they cultivate these lands that they are enabled to give half the produce of the Tulput land to government, and to maintain a decent appearance.

In Kaira, where the inhabitants are represented to be in so much better circumstances, we find that although many of them pay fixed money rents, yet they have other local advantages, which have been before explained.* The Tulput land, paying full rent, instead of bearing a proportion of two to one, as in Broach, here bears the proportion of about three to four, and thus affords more ample means of bearing the apparently heavy burthen, which is in reality light, and produces the effects so fully described in the Governor's Minutes.

THE DECCAN.—I need not enter into the details of the war of 1817-18, that placed in the hands of the British government the dominions of the Peshwas, who for several generations had been deemed the heads of the Marratta state. In noticing the probable condition of the Hindoo states previously to the Mahomedan invasion, I have described the limits of the Marratta country to be bounded on the north by the Satpoora mountains,

* See pp. 318, 319.

on the west by the ocean, from Surat to Goa ; the rivers Warna and Toongbudra form the southern limit ; and a line drawn from Boorhanpoor on the north-east, through Dowlutabad, Pietun on the Godavery, Solapoor, and Bagracota, to near Bel-lary, will give a tolerably correct outline of the territorial acquisitions from the Peshwa. Within these limits, it must be observed, are situated a tract of country lying between the western mountains, called Syhadree, and the Bheema river, east and west, and from the Poonadhur hills to the river Krishna, north and south, granted to the Raja of Sattara and his feudatory chiefs, while a considerable territory, lying to the south of his dominions, belong to the Raja of Kolapoor, and to several feudal military leaders of the late government, who have been allowed to retain their estates, holding them direct of the British government. The whole is divided into six principal collectorates ; viz. Candeish, Ahmudnuggur, Poona, Dharwar, and the country lying below the western mountains, which, separated by the Panwell river opposite to Bombay, are denominated the northern and southern Concan.

The Honourable Mountstuart Elphinstone, resident at the court of the Peshwa, was directed, on the breaking out of the war, to assume the government of the conquered territory, under the title of sole commissioner ; and his able report, made only a few months after we obtained possession of it, is a proof how much may be learned of the institutions and establishments of the native

governments, even in a short period, when enquiries are properly directed. After the occupation of the Peshwa's territories, the Governor-General was desirous of keeping the administration separate from that of any of the presidencies, in order to give a fair trial to an administration grounded on that of the natives, under the general superintendence of a few European collectors. Scarcely a year elapsed after the complete termination of the war, when the commissioner was appointed Governor of Bombay; and subsequently most of the judicial and revenue establishments being introduced, this tract is now placed much on the same footing as that of Guzerat. Some remarkable differences, however, seem still to prevail. The hereditary chieftains, who hold their lands direct of us, as they did from the Peshwa, enjoy all the privileges of superiority over their dependants and tenants, as under his rule. They have the sole management of their estates, both as to revenue collections, police, and general jurisdiction, without any government supervisors. This indulgence does not appear to have been abused, though its exercise must always depend on the personal character of the chief; and experience, as well as the general practice of all good Hindoo management, has taught them to impose light assessments on the lands. The revenues are raised almost entirely by the local hereditary officers, at little or no additional expense; and both the fertility of their estates, and the condition

of their tenants, sufficiently attest the excellence of the system. They have the advantage of a thorough knowledge of all its intricacies, which they follow from habit, rather than from a conviction of its superiority over any other; and to this they are frequently compelled to return, after making great sacrifices in attempting alterations.

The administration of the Deccan during the last ten years has tended to afford us more information regarding the national institutions than has been acquired in Bengal during the last sixty. The advantage of the government being in the hands of a person of extensive acquaintance with the Hindoo governments was incalculable, not only in acquiring the requisite information to place him on a footing with his predecessors, but in being sufficiently aware of the importance of altering nothing till the evil effects of its action could no longer be misunderstood.

Candeish, the most northerly of the five divisions, had suffered under a series of calamities of war, rapine, and famine, for the preceding twenty years, when it first came into our hands. The northern part, constituting about half the district, had formed a part of Akbur's government, and there the measurement and assessment, according to the quality of the crop, had once prevailed; but in later years no attention had been paid but to the apparent capability of the cultivator to pay, and the revenue, instead of being collected according to any precise system, was extorted rather

than realized. The government of Aurungzeeb, and his successors the Soobadars of the Deccan, had effectually deprived the lands of their value, if they were saleable in the time of Akbur ; and therefore that proprietary right which constitutes the privilege of the village copartners in other parts was destroyed. In the more southerly part of the same district, the land had been restored to the original proprietors by Mullik Umbur, who is said to have confirmed, to the ancient hereditary village occupants of fields, a right of sale. “ * The lands of the village were considered the joint property of the township : the fallow land was the common for the pasturage of the cattle ; and the ploughed land was either the property of individuals, or cultivated by tenants who received a portion of the crops.” With regard to the other landed tenures in Candesh, they were found to be numerous, but the lands had for the most part been abandoned for many years. All land held under more favourable tenures than those of the ordinary cultivators (paying what is termed the full government assessment, being at least one half of the produce), are denominated *wuttuny*, or household and hereditary : they are saleable in all parts of the district, according to the portion of exemption of land-tax, to which they are entitled.

“ † Mullik Umbur’s village assessment, under

* Revenue Selections : Revenue Letter from Bombay, Nov. 1823.

† Revenue Letter from Bombay, 5th Nov. 1823. Mullik Umbur, an Abyssinian, was the Regent of the last of the Princes

the last of the Nizam Shahee princes, is said to have been a fixed money payment, formed with reference to a division of the crop, probably of two fifths to the government, and three fifths to the cultivator. He is believed to have revived and confirmed the Meeras tenures."

It is to be observed, that throughout the new territories the payments have long been made in money, a practice which, while the rates are high, invariably requires annual remissions. "Only in rich and well situated land can he (the cultivator) afford to pay one half without any distress. Mr. Chaplin (the late commissioner) furnishes the following as the result of the information of the collectors, and of his own enquiries, reducing the several items to the scale of 100 :—

Gross produce,	100.
Sircar's share,	- 35
Ryot's share,	- 65
	<hr style="width: 50px; margin: 0 auto;"/>
	100

Of the ryot's share, fees to village officers, and expense of cultivation,	-	30
Maintenance of a family of six persons,		30
Saved after the above disbursement,	-	5
		<hr style="width: 50px; margin: 0 auto;"/>
		Total 65."

Such rough and general calculations of the average of a fixed money impost on the several de-

of Ahmudnuggur, and lived in the latter end of the sixteenth century : he is quoted as the wisest financier of India.

criptions of lands, affected as they must be by the variation and value of the crops, vicinity to markets, &c. must be very loose and uncertain. A much more satisfactory proof of the rates being moderate, is to be found in the following paragraph of the same letter: "402. Distraint of a ryot's property for the realisation of the revenue is rarely resorted to."

The cultivators in the Deccan, like those in other parts, may be divided into three classes: Meerasdars, or landed proprietors; Oopries, or permanent tenants; and Wawandakurries, or temporary tenants; the former compose the permanent village community, or yeomanry. These tenures vary in different parts, and are thus described:—

" Paragraph 403. The existence of Wuttun, or Meeras, prevails from the Kistna to the Ghauts, which divide Gungturee from Candeish. It may be allowed to be of considerable antiquity. Traces of it are discovered in accounts of one hundred and fifty years standing, but nothing certain is known of the period of its institution.* Of late years the heads of villages have commonly exercised the privilege of granting lands on Meeras tenure. The Meeras Putter (grant) was delivered on payment of a fee, varying from one to two rupees and a half per beega. The tenure invariably confers possession from generation to generation, as long as the grantee or his heirs shall continue to pay

* Which is to say, that it is antecedent to recorded history.

the government assessment, according to the established usage of the village.

“ 404. Though not drawn up with much precision, or uniformity of language, the deeds of sale have been attested by the village managers, and (*barabullootee*) twelve public officers, as witnesses ; and the new Meerasdar used to make them a present on the occasion.

“ 405. The hereditary rights and privileges of Meerasdars seem occasionally to be the result of long possession, and regular uninterrupted payment of the same assessment.

“ 406. Hindoo law authorities, and the practice which has obtained, show that the heads of villages have not an exclusive right to dispose of lands in perpetuity ; but the government was often obliged to connive at the practice.

“ 407. The fees, or a portion of them, have sometimes been paid to the government, or to propitiate the government officers, or to make up the defalcation of the village rent, but most frequently they were laid out in the improvement of the village, or the repair of the temple, or public *choultry* (town hall).

“ 408. The sale, gift, or mortgage of the Meeras in the Deccan has been usual without obtaining the permission of government, though it has sometimes interfered. The purchaser is bound to discharge the public dues, according to the village rates, whether the land be cultivated or not, re-

mission being only granted in case of great failure of crops, or other serious calamity.*

“ 409. A Meerasdar will sometimes let his land for one half, a third, or a fourth of the produce, which does not invalidate his right ; but while present, and retaining his right on the land, he is responsible for the assessment : when absent, the cultivator to whom he may have let his land pays the government dues. The assessment, however, is seldom lower than that paid by an ooprie tenant of government land ; and when relinquished, is often cultivated by an ooprie at a reduced rent, or on *cowl* (agreement) for a term of years. From the greater interest felt by the Meerasdar in the improvement of his land, a temporary occupant seldom makes it produce so large a return as the owner : the difference is often found to be twenty-five per cent.

“ 410. The rent, supposed to have been originally fixed at one half, becomes a smaller portion as the land is fertilised. That paid by the ooprie is less ; for, having a precarious interest in the soil, he must be compensated by a higher immediate profit.

“ 411. A Meerasdar seldom abandons or disposes of his *wuttun* (household land) but from extreme necessity. If, through insolvency, he do so, he meets with great forbearance, and can regain

* The law authorities are not referred to, and the writer has just before stated, that practice is in its favour. The right never belonged to the head man, but to the whole community.

possession on the close of any temporary lease of the land. If, from long absence, it should have been granted to another *in Meeras*, he will not be ejected; but very long dereliction is required by prescription to constitute absolute divestiture.

“ 412. Government can in such case dispose of Meeras; or, if the owner refuse to sow his land, he may be compelled to give a deed of renunciation.* Meeras is also forfeited by treason or rebellion, a provision being usually allowed for the family.

“ 413. It is liable to be split into very minute shares, under the Hindoo laws of inheritance. Though divided, it sometimes remains entered in the name of the original possessor. This seems to be the *jutha*, or federative system, under which a mutual responsibility exists for the payment of the public revenue, and for the maintenance of the widows and families of the deceased members of the class. It is beneficial, and will be encouraged.

“ 414. Excepting land which has been greatly improved, meeras, when sold, does not fetch much money (about two or three years' purchase), which indicates that the assessment leaves but little to the proprietor.†

“ 415. The value of meeras is said not to have

* Unless the government tax be excessive, this can hardly ever happen, for, if a proprietor could not cultivate it himself, he could easily rent it to any tenant, merely on condition of the latter paying the taxes.

† This observation is perfectly just, and the conclusion natural; but I myself have witnessed the sale of RENT-FREE lands in the Deccan in the same year, at as high a rate as twenty, and even thirty years' purchase.

increased under our government, because the ooprie tenure is now almost as valuable.

“ 416. The privileges of a Meerasdar in the Mawul districts are, exemption from several extra cesses, a voice in the village council, right of pasture on the village commons; and he can build a house, and dispose of it by sale.” No other cultivator but a member of the corporation can become the proprietor of a house in the village. He may rent, but can neither build nor purchase.

“ In the eastern districts, in addition to these privileges and some further exemptions, the Meerasdar and his wife are entitled to precedency in village ceremonies and meetings, and he can form a more respectable connection than the Ooprie marriages.

“ 417. These immunities and privileges make his situation superior to that of the Oopree. He possesses personal consequence; and not being liable to ejection, is animated to exertion and enterprise in the sure prospect of enjoying the fruits of his labour.

“ 418. In some places, however, it has been customary for government to participate in improvements. A tax of four or five rupees was laid on each well, or the *baghaet* (garden); rates were raised on dry land, when converted into garden. This, tending to discourage improvements, is forbidden to be acted upon, EXCEPT WHERE IT IS THE ESTABLISHED CUSTOM. Even there, a long cowl (agreement) of twelve years' exemption from the higher assessment, is allowed.

“ 419. A meerasputtee, or tax, is in some parts levied once in three years, on the sanction of long prescription. This may have originally been an encroachment, but the meerasputtee seldom mentions more regarding the terms of assessment than they shall be ‘the customary rates.’

“ 420. In Poona* (near the seat of the old government) the proportion of Meerasdars to Oopries is as *three to one*. In Ahmudnuggur they are nearly equal. The relative proportions of their lands cannot be ascertained but by a survey. In Candeish, the number is small; but that of old hereditary ryots, who are nearly on the same footing, is to that of temporary ryots as six to ten.

“ 421. The existence of meeras right becomes less general, and its distinction less apparent, to the north, beyond the Godavery, and to the north-east of the hills dividing Seogaum from Nuggur.

“ 422. A priority of right to purchase meeras is enjoyed in some parts of this collectorate by the relations of the Meerasdars; after them by the Patel; and then by the principal Meerasdars of the village, before it can be sold to a stranger. The custom is beneficial.

“ 423. There is no meeras in the southern Marhatta country, nor in Beejapoor, and permanent occupancy, though recognised, does not confer similar advantages.

“ 424. The Commissioner (Mr. Chaplin) considers it desirable that a definite sum should be substituted for the present indefinite annual payments to

* The Poona collectorate.

be rendered for meeras ; but considers a revenue survey, which shall record what the assessment shall be, as the only effectual security to the Meerasdar.

“ 425. In Poona and Ahmudnuggur, a right is supposed to exist in the villages to all *Ghutkool*, *i. e.* meeras that has lapsed from the death or absence of the Meerasdar. But it is incompatible with the *undoubted right* of the government to dispose of it; and it would be unwise to allow that right to be compromised under the existing rules of assessment.” The fact of the village community demanding as a right the privilege of sharing in common, or of renting the land of an absent Meerasdar, ought to render the question one of doubt, at least, and might warrant investigation. That this right exists every where in Tondei-mandelum has been shown, and most probably in the Baugdar villages of Guzerat, in the lapse of a baug, or share. It does not seem unlikely, therefore, that the same privilege may have once existed, but has been encroached on in the Deccan; and at all events it is probable, if the question were to be tried before two impartial judges, whose minds were free from theoretical prejudices, that at least one of them, if not both, would give the decision in favour of the village corporation.

The opinion of the Bombay government is in favour of the practice; for in the same letter it is observed: “ para. 459. It seems clearly to be established, in the course of the Commissioner’s view of the Meeras tenure, that there does not exist in

the village community any right to sell the waste lands of the village; but, considering how much that community has the power to encourage, and still more to discourage, new settlers, it appears desirable to interest it in the extension of the Meeras tenure, by allowing it to sell *Ghutkool lands as formerly*, provided that the purchasers shall take the land subject to the discharge of all dues of government, and we have desired Mr. Chaplin's opinion on the measure."

Before closing my observations on the actual state of real property in India in general, it appears necessary to advert to a source of revenue derivable from landed property, which has hitherto not been examined. The quit-rent, or fee on land, which has been from time to time alienated for ever, either in reward for service, or for the performance of duties, has ceased to be demanded by our government, and thus the lands may be deemed essentially the allodial property of the families enjoying them. These families are, for the most part, possessed of wealth, which they object to employ in business, from prejudice against trade; and, excepting in the maintenance of an extra number of retainers in order to add to their own state and importance, they diffuse their riches in a small degree throughout the people, and contribute in a very inadequate proportion to the burthens of the state.

Under the native governments, it was customary for persons of this description to pay considerable fees for the peculiar privileges they enjoyed. In

the case of district officers unemployed, and of the proprietors of alienated lands, in some cases they paid the usual government rates once in three years, and in others one third annually, as a quit-rent. This latter practice is probably the origin of the quit-rent tenures, so common in Guzerat; but in the loose practice of renting districts annually to revenue farmers, under the late government of the Peshwa, the holders of alienated lands escaped the tax to enforce which the immediate authority and scrutiny of the government were requisite.

When no quit-rents were paid, the government levied another imposition on this favoured class of landholders, which was that of requiring heirs to pay fees on succeeding to the estates. These were levied according to circumstances, and were a very legitimate source of the public revenue. Under the Malabar Zamorins, where no land-tax existed, the state was compelled to realise its revenue from other sources, which do not appear to have been few. Among others was the tax on property of deceased Moplas, the foreign Mahomedan settlers in that country. A similar tax was sometimes levied, under the Marratta government, from wealthy landed proprietors; but much more depended on the circumstances of the family, than on any established principle. This subject is adverted to by the Marquess of Hastings, in Bengal, as one that merits attention; but the Commissioner of the Deccan has reduced it to a system, which is

capable of becoming a fixed and advantageous source of supply. He suggests, with reference to former usage, half a year's revenue or income from the land, as the rate of taxation on direct inheritance, which, estimating the property to be saleable at twenty years' purchase (most of which sells at thirty years), would amount to only $2\frac{1}{2}$ per cent. on the whole value of the property. That three fourths of a year's revenue be paid by collateral heirs, or about $3\frac{3}{4}$ per cent., and a full year's revenue on the succession of an heir adopted during the proprietor's life; 5 per cent. and one year and a quarter's revenue, or $6\frac{3}{4}$ per cent. of the whole value of the property, in cases where the widow of the proprietor obtains permission of the government, as is sometimes customary, to adopt a successor.

Notwithstanding the great success which has attended the administration of the affairs of the Deccan, according to the system of the native government, it is thought that the rates of assessment are too loose and undefined; and it is certain that the rights of individuals to the fields they occupy is not sufficiently known.

The success of the survey under the Madras presidency, and in the Guzerat provinces, in developing the resources of the country, has been already adverted to. The assessment has been adopted only in the former territory, while in the latter no attempt to alter it has taken place; on this subject, the governor has stated the following

powerful reasons for abstaining from interfering with the present practice in Guzerat:—

“ There can be no doubt of the advantages of a survey: it shows the real state of the land; it prevents concealed cultivation, or encroachments of rent-free fields on those belonging to government; it gives facility and precision to future assessment; and it prevents disputes about boundaries, either between villages or individuals.

“ But the question of *a new assessment stands on different grounds*. It has been pronounced by the highest authorities to be indispensable to any equitable settlement, on the ryotwar plan at least; but it would make so complete a change in the circumstances of all the cultivators in Guzerat, that I feel disposed to pause before I entertain the proposal. The extraordinary prosperity of the ryots of Guzerat, on their present footing, takes away all hopes of improving their condition by a change; while it increases the doubt, which would be felt in any case, whether they may not be losers by the alteration suggested. The settlement of what each beegah is to pay hereafter must be confided to numerous natives on low pay, and if they are deficient either in honesty, diligence, or judgment, it will be unjust; even supposing those qualities united, local experience would still be required. The rent of each beegah I understand to depend on many minute particulars, which it is impossible to appreciate without long knowledge on the spot. The distance of the field

from the village; of the village from a market-town; the precise degree of fertility of the ground, which cannot be accurately provided for in any classification: all these particulars render an assessment difficult for a stranger; and if a Panchayet (committee) of the neighbours is had recourse to, their partiality or envy, obsequiousness or corruption, constantly interpose to prevent a just decision. On the other hand, what a field has long paid, we are sure it may continue; and the suitability of the rent to the land is probably the result of many unsuccessful experiments, which, if we commence anew, we must expect to have to repeat. To be sure of its not bearing hard on the people, it would be necessary to make the new assessment very low; and this, though it would have a good effect in time, would occasion an immediate loss of revenue. Even if the new assessment were fair and accurate, it might still be unadvisable merely because it was new, as every man's rate of payments and consequently his circumstances, would be altered; and the inconvenience suffered by him whose income is reduced, is out of all proportion to the advantage gained by him whose profit has been augmented. A new assessment would also require the new modelling, or more probably the breaking up, of all *Nerwa* villages (villages cultivated in lots); since, if each field is to be assessed according to its actual value, it is almost impossible that the proportion of the revenue now due by each Putteedar (under proprietor) should not be altered.

The tenure of the Katta Coonbee (the cultivator of an estate containing various sorts of land at a fixed rate) would also be destroyed, as the unnaturally high rent of his *katta* (superior land) must be reduced, while that on his other land would perhaps be raised; but whether in the same proportion, or more or less, would be uncertain. All *veras* (imposts) that fall on land, not alienated, must also be abolished; for when the land paid all that was deemed equitable in direct tenure, it could not be taxed in any other form. I do not know if this would be a loss to government or to the ryot, nor will I pronounce that it would be in itself disadvantageous; but it would certainly be a change, and ought therefore to be examined on its own merits, before a system is adopted to which it is a necessary consequence. For these reasons, I should wish it to be considered whether a general new assessment be actually necessary, before it is undertaken."

These opinions were expressed in the early part of 1821, and Guzerat has escaped the evils which, I conceive, must arise out of such assessments. The Commissioner in the Deccan, however, attached to the practice and rules of the Ryotwar school, strenuously recommended that the Deccan should undergo a money assessment as well as a survey; and the Bombay government eventually resolved to adopt that measure.

I shall hereafter proceed to show the difficulty of rendering any assessment, which is to fix the rate on the surplus produce of the land, stable, even

for a very few years ; and as to a permanent money rent of land, there is no agriculturist in the universe who does not know from experience its impracticability.

I have taken no notice of the low tract along the coast, lying between Goa and Surat, denominated Northern and Southern Concan, as the enquiry would lead to the developement of no new information.

PART III.

CHAPTER I.

THE PRACTICAL EFFECTS OF THE ZEMINDARRY SYSTEM CONSIDERED.

I HAVE already exhibited the consequences that have attended the several modes of raising the revenues at the three presidencies. The Zemindarry system of the Marquess Cornwallis has still its advocates, who point to the tracts of waste lands brought into cultivation in the Zemindarry estates, and to the general appearance of many parts of Bengal and Behar, as evidences of its success. The land-tax, which had before been fluctuating, and difficult of collection, has, since the introduction of the permanent settlement, been realised with a regularity unknown till that period; while the other branches of revenue are said to have increased. That the government itself has benefited by the measure, I am not prepared to deny; but that the mass of the people has been rendered as wealthy or happy as it might have been, had individual rights been respected, is a point which is contested, and which, according to the latest accounts from the local authorities, seems every where to be doubted. Wherever the mode of set-

tlement has been conducted through heads of villages, and the managers of small districts, as has been the case in the Dehly territory, and sometimes in the ceded and conquered countries, the plan is said to have met with better success. The land assessed triennially has yielded a considerably increased tax; but the rights of the occupants yet require adjustment. The possession of the country, during thirty years, has not brought us much nearer to the point of information at which we have been striving to arrive, than when we first took possession. This appears to me still to be a desideratum; and, unless the same measures be had recourse to which have been so successfully adopted both at Madras and Bombay, to ascertain and define private rights, we must continue in the same state of ignorance for ever.

While the good effects of permanent Zemindarry settlements are strenuously maintained by one party, the evils of the subversion of private property, by the sale of estates, are exhibited by others. The advocates of the Zemindarry plan point to the regulations, and the judicial courts, as the means by which justice is always at hand. They assert, and with truth, that private rights can only be established by specific laws, or by reference to custom: but let us see what is the state of the question, with respect to landed property in India. The Zemindar was constituted by law, in 1793, *the proprietor of the land*: it is in vain to deny it: the regulations, however, reserved to actual occu-

pants their rights. These were supposed to consist in the privilege of each cultivator occupying certain lands, on condition of paying the customary tax annually for the same. Now it is, and was then, notorious, that no certain sum either was or could be fixed; that the amount, under the best government, must vary annually according to circumstances; and that rates differed in every village. But there was this essential difficulty to encounter: that, during the preceding fifty or sixty years, at least, a constant struggle had existed between the cultivators to evade the tax, and the Zemindar contractors, or collectors, to exact the largest possible amount. It was altogether a scene of anarchy and oppression: no rule nor system, but that of extortion, had existed. To escape from the trouble of enquiry, and to avoid the determination of rights absolutely lost, we granted to the Zemindars the exclusive privilege of—what? Not of collecting according to any fixed principle, but according to that usage which had brought the country to the brink of ruin. We confirmed to them the right of the usual extortionary system, and compelled the cultivator by law to submit to it. As a simple example of this truth, let us suppose that a cultivator had paid, during ten or fifteen years, one year with another, at an average of 100 rupees; that calamities, such as loss of cattle, loss of children, or relations, who formerly aided him, were followed by low prices of corn, it is clear the first grade to

inability to pay had already come upon him. The Zemindar, however, insists on his making good his payments of one hundred rupees : the cultivator borrows, for one or two years, money to do so, rather than be expelled from his lands, or than go into a court of justice. At length, unable to hold out any longer, he refuses to take the Zemindar's agreement ; and the latter, in his proprietary capacity, ejects the occupant. The latter now appeals to the court : he states, with truth, that he and his ancestors have occupied the same land for ages ; that he is no longer able to pay annually what may be the amount of an average of years, but he demands the right of occupancy, the right to mortgage, to sell, or to let his lands himself ; and, I contend, those occupants whom we have seen denominated Malicks, Ashrafs, Baugdars, Putteedars, Meerasdars, Jenmikars, Cawnyatchikars, or under whatsoever name we find them, in all parts of India, have these rights. In this view of the case, I would appeal to the whole judicial service of Bengal, to know whether or not the sentence of the court would not be passed in favour of the Zemindar against the ryot. It could not be otherwise : for the regulations require that the Zemindar should be recognised, not as a farmer of revenue, but as a proprietor of land. There are, however, several descriptions of landholders, and mischief may, in another point of view, be done : the Malicks, the Khoodkasht, and the Paykasht, each having specific rights ; the Talookdar, the Putteedar, the

Byacharry cultivator, the petty Zemindar of the village, the great Zemindar of the province or district, and the Zemindar of the regulations,—the latter usually some banker, shawl-merchant, manufacturer, private servant, perhaps the butler of some great European, who purchases the proprietary right of the regulations. These regulations require that each estate, as the revenue farms are denominated, should be sold entire to one individual. In almost all cases, where the revenue of single villages is contracted for, the joint copartnership of the village land puts forth one of its members to purchase. The community raises the money, and it is paid; but, owing to competition, the contract is sometimes made at a sum beyond what the village can afford. In one, two, or three years the contracting Zemindar fails in his payments, the estate is exposed to auction, and sold. A banker becomes the purchaser, and the landed community, the copartners, are dispossessed of their hereditary lands, to make room for new tenants. Instances are on record of whole estates being sold for the recovery of a very insignificant balance of revenue, one of which has lately been brought to my notice, wherein, for a failure in payment of 1000 rupees (100*l.*), the whole estate was sold, which brought 90,000 rupees, or 9,000*l.* sterling. To enumerate all the instances of injury done to the small landed proprietors, the frauds practised both on the Zemindars, whether hereditary chieftains, or mere revenue farmers, and on the government, by these sales of

estates, and the injustice to all classes of persons concerned, would fill several volumes. They are now acknowledged, I believe, by all those persons who choose to read and rely on local Reports; while there are others, who, having left India many years, and who have not witnessed these evils, still dwell with delight on the perfection of the scheme of the Marquess Cornwallis, and persist in asserting that mischief can only arise where the regulations are misunderstood, misapplied, or neglected.

The Zemindarry system, under the Madras government, has been more successful. Where revenue contractors have been raised to the dignity of great landholders, they have frequently been dispossessed; but we owe it to the revenue inquiries, first instituted under that presidency, that the rights of the under-proprietors have been recognised and protected. None of the ancient Zemindaries, left in the full management of their estates, such as those of the northern Circars and the Polams, have been sold. Several of those which have fallen into the hands of minors, or which have been deeply mortgaged, and failed in their payments, have been temporarily sequestered, and placed under European management, a provision being made for the Zemindar's family. In the course of a few years, these estates have been restored to the owners, with the debts paid off, and considerable balances paid to the family on its restoration. This fact shows two things: first, that Zemindars

require this sort of aid to retain their lands ; and, secondly, that it is absolutely necessary to prop the system with the support of extraneous superintendence, to prevent the whole from falling to the ground.

In Bombay, the government, without adopting either the one system or the other, seems to have adhered steadily, for the most part, to the ancient practice of the country, making its settlements annually with the villages, through the agency of their natural chiefs: in some instances, estimating the revenue by the portions of the crop assignable to government ; in others, receiving it according to the rates of assessment belonging of old to each village. Under this system, the province of Guzerat, although occupied, for the most part, by numerous restless, and formerly warlike and predatory chiefs, seems to be in a more flourishing condition than any portion of India. The territory conquered from the Peshwa is said to be gradually improving, though the symptoms of wealth and comfort have yet by no means been developed, as in the northern province alluded to.

The history of the Madras government, during the last thirty years, tends to show that there has been a contest between the advocates of the various systems that have been there introduced ; and the arguments with which each party has supported his opinion merit consideration.

When we reflect on the fluctuating state of the public finances, derivable almost wholly from the

land, which existed in early times in Bengal, we cannot be surprised at the desire expressed, both by the authorities in England and India, to render this resource more certain; and in order to attain that end, a permanent settlement of the land revenue appeared to be the great desideratum. The only mode of effecting this object was to contract with monied men for the land-tax, in the same way as tolls, or other imposts, are farmed at present in many countries in Europe. It is maintained, by those who support the expediency of collecting the land revenue through the agency of farmers of this description, that they should not only be vested with authority to collect the rents from the under proprietors of the soil, but that they should be allowed to enjoy all profit derivable from the cultivation of waste lands which they may rent to tenants.

The proportion of the produce payable to the state being fixed, the revenue farmer has no excuse for increasing his demand on each cultivator; while, owing to his having a personal interest in the improvement of the resources of his farm, it evidently becomes his object to extend agriculture. It is concluded, also, that courts of justice will sufficiently protect the under proprietor or tenant from oppression, and the revenue contractor from fraud, and consequent loss.

This mode of farming the revenue is supposed to leave the cultivators more free in their agricultural

pursuits, than when superintended by the public officers of government.

It is also argued that this mode of realising the land revenue is of very great antiquity; of which there can be no doubt, for the class of officers which we have every where found as hereditary district magistrates, were also the collectors of their divisions. It appears certain, however, that in many parts their agency has been transferred to strangers; and the prevalent and successful system of permanent leases to revenue contractors throughout Malwa, under the government of Holkar, some of whom, according to Sir John Malcolm, have held the same farm from year to year, through three and four generations, seem to prove the practicability of the measure under the native governments.

It is quite evident, where the land is subdivided among a numerous body of small proprietors, that it becomes necessary to have some intermediate agent to collect it. If the assessment or tax be light, there can hardly ever occur a plea for requiring a remission; but where the tax absorbs, as in the British possessions in India, not only all the landlord's profit, but usually a large proportion of that which, in other countries, is deemed necessary for the cultivator's subsistence and supply of stock, it seems clear that remissions must be made annually. In this state of the question, we have to consider whether that remission is more likely to be made with judgment and impartiality, through

the agency of native public servants, under the superintendence of a collector and his assistants, or through the agency of a local contractor. In the case of the former, if his salary is fixed, and he has no motive to realise the taxes, beyond the mere impulse of duty, it does not appear why he should not act honestly and fairly in making the requisite remissions in bad seasons; but the means of doing so efficaciously, and with justice both to individuals and to the state, are points of much more difficult attainment. On the other hand, if it be admitted that our pecuniary necessities compel us to adhere to the present rates of the land-tax, it is evident that we cannot expect to realise the same quantity, either of produce or of money, for many years successively. In order to remedy this inconvenience to the state, the native governments had recourse to contractors, who were for the most part landowners, or the hereditary officers of districts. These made up in good years what they lost in bad. The rights of individual proprietors were protected by appeals to the financial department, the members of which had no particular apparent interest in favouring the contractor.

In favour of this species of agency, the following has been quoted by its advocates:—

“ The greatest misfortune of a country is an indigent tenantry. Whatever be the native advantages of the soil, or even the skill and industry of the occupier, the want of a sufficient capital confines every plan, as well as cripples and weakens every

operation of husbandry. This evil is felt where agriculture is accounted a servile or mean employment ; where farms are extremely subdivided, and badly furnished with habitations ; where leases are unknown, or of short and precarious duration. With respect to the encouragement of husbandry, in this, as in every other employment, the true reward of industry is in the price and sale of the produce. The exclusive right to the produce is the only incitement which acts constantly and universally, the only spring which keeps human labour in motion : all, therefore, that the laws can do, is to secure this right to the occupier of the ground ; that is, to constitute such a system of tenure, that the full and entire advantage of every improvement go to the benefit of the improver ; that every man work for himself, and not for another ; and that no one share in the profit who does not assist in the production. By the occupier I here mean, not so much the person who performs the work, as him who procures the labour and directs the management ; and I consider the whole profit as received by the occupier when the occupier is benefited by the whole value of what is produced, which is the case with the tenant who pays a fixed rent for the use of his land, no less than with the proprietor, who holds it as his own. The one has the same interest in the produce, and in the advantage of every improvement, as the other. Likewise the proprietor, though he grant out his estate to farm, may be

considered as the occupier, inasmuch as he regulates the occupation by the choice, superintendence, and encouragement of his tenants; by the disposition of his lands, by erecting buildings, providing accommodations, by prescribing conditions, or supplying implements and materials of improvement; and is entitled, by the rule of public expediency above mentioned, to receive, in the advance of his rent, a share of the benefit which arises from the increased produce of his estate. The violation of this fundamental principle of agrarian policy, constitutes the chief objection to the holding of lands by the state, by the king, by corporate bodies, by private persons, in right of their offices or benefices. The inconvenience to the public arises, not so much from the unalienable quality of lands thus holden in perpetuity, as from hence: that proprietors of this description seldom contribute much, either of attention or expense, to the cultivation of their estates, yet claim by rent a share in the profit of every improvement that is made. This complaint can only be obviated by long leases, at a fixed rent, which convey a large portion of the interest to those who actually conduct the cultivation. The same objection is applicable to holding of land by foreign proprietors, and in some degree to estates of too great extent being placed in the same hands.” *

Such are the arguments used by the persons who recommend that the land revenues of each district

* Hume's Essays.

should be farmed in perpetuity to a contractor ; and, in order to give him additional interest in the farm, that he should be allowed to let or sell, for his own benefit, all the waste land fit for cultivation.

In answer to this it may be said, however desirable it may be to have agents for collecting the revenue, with the means and the disposition to promote the welfare of the present proprietors of the land (for proprietors, it seems, are everywhere found to exist), there seems great reason to doubt, that all persons who are disposed to speculate as farmers of the revenue, are also fit to be intrusted with so much discretionary power. Experience shows that this power is liable to daily abuse ; and although courts of justice are established to correct these abuses, yet we find that they have failed : that in Bengal ruin to individuals, whether Zemindars or village proprietors, has everywhere been the result ; and that in Madras the same evils, though not so extensive, are reported to have occurred ; while, in many instances, the Zemindars and their tenants have been only saved by the government placing the estates under the direct management of European agency.

One of the strongest arguments in favour of Zemindarry agency for realising the land-tax is, that the contractor is more directly amenable to the local courts of justice than the European ryotwar collector. The latter is screened by the regulations : he is the sole arbiter of assessment : on his statement and representation alone is the government, or

rather the Board of Revenue, to rely for information. The motives to prevent his oppressing the cultivators ought not to exist. A per-centage on the amount of collections is evidently an excitement to over-assessment; and the approbation or censure of government, awaiting the success of his measures in filling the public coffers, are additional stimulants to exactions. But these motives are feeble compared with those of the revenue contractor, whose very existence depends on the quantity of money he can raise. Every rupee is to him clear gain; and great must be his virtue who can withstand so much temptation, supported by such regulations.

Where we found hereditary chiefs exercising authority almost regal, we had no alternative but to recognise or to destroy them. In adopting the former rule, in such cases, we were guided by motives of sound policy; but we were not warranted in raising up a race of revenue contractors, to feed on the harvest of the industrious landholder, and to render him a landlord who was only a tax-man.

The following observations on this subject, by one of the most acute revenue officers of Madras, appear to be in point:—“* The laws and customs which keep great estates together originated in pride and fear. They were only suited to and admitted into countries where the sovereign power was weak. The great improvements in the police as well as agriculture of Europe have chiefly re-

* Mr. Thackeray's Report, 4th August 1807.

sulted from the breaking up of those overgrown estates. It may be said that great estates never existed in India : but the same kind of policy which kept them united so long in Europe, produced Poligars, Rajahs, and Zemindars. Force, official convenience, and defence, under weak governments, seem to have produced these monsters in civil society ; but as they were all officers of government, pensioners, or petty princes, they seem neither to have claimed nor exercised the rights of property in the soil, nor did they interfere further than to receive the Circar rents from the ryots: they affected and still affect the style of princes. Where such people existed it was proper to keep them quiet, and convert a dangerous chieftain, if possible, into a country gentleman of large estate ; *but it was in itself inconsistent with prospects of agricultural improvement.* It might be state policy, but it was not immediately adapted to increase the produce of land, or the general opulence. To make a petty prince, a great military or police officer, the landlord of an immense tract of country, including towns, and rivers, and forests, and mountains, and roads, might have been prudent, just as war, as expense, as sacrifice of territory are sometimes prudent : but it could never effect the improvement of agriculture, or increase the general prosperity, except indirectly, by securing the state from the opposition, and even rebellion, which those chieftains might have excited. It indeed produced advantage to the country, by limiting the demand of

government: but demand may be limited without creating great landlords, or rather great farmers of revenue. *To convert an hereditary office, a jurisdiction, or military district (an office which, at most, could be considered a kind of incorporeal property), into a parcel of land, into absolute partible property in the soil, appears to be doing what the policy of Europe has been labouring for ages to undo."*

The advantages or disadvantages of the Zemindarry system, as it prevails at present, may be thus stated. It fixes the demand on the land; it encourages the extension of cultivation; it increases the wealth of the Zemindar; it renders the land-tax sure, and easy of collection; and it reduces the expense of the civil establishment. On the other hand, in Bengal it has subverted the rights of the real proprietors, and given them to speculators and contractors; it has a tendency to create numerous agents (all of whom must have their profits) between the landholder and the government; it is open to great abuse, from the power vested in Zemindars, who too frequently expel the real proprietors by raising their taxes; it precludes the possibility of doing justice, owing to the rights of the cultivators being undefined; it exposes whole estates to be sold, for the recovery even of small balances of revenue; it overthrows the whole municipal system of the country, by depriving the people of their natural and hereditary village chiefs; and, lastly, it is, as now established, an entirely novel invasion of the ancient usages and institutions of the people.

CHAP. II.

THE PRACTICAL EFFECTS OF THE RYOTWARRY SYSTEM
CONSIDERED.

IF the ryotwarry plan had done nothing more than afford us the complete information we now possess of the agricultural economy, and the condition of landed tenures, wherever it has been extended, it would be deserving of all the eulogy which has been bestowed on it on that score. Until land surveys were adopted, we were, in truth, embarrassed at every step we took ; we were surrounded by a maze of obscurity, through which no human foresight could penetrate ; and we hastily adopted such projects of finance as promised something like permanency, without enabling us to perceive all the effects which so blindfold a proceeding must have on the general happiness of the people, or on the future prosperity of the country.

But the projectors of the ryotwar scheme were not satisfied with discovering the superficial extent of the land, and of recording the registered rights of individuals ; they went further, and resolved to frame a standard money assessment, intended to protect the cultivator from illegal exactions, and to ensure to him for ever the full benefit of progressive improvements. One of the leading principles of the ryotwar school is to claim the soil for

the government. It denies the existence of various tenures; it assumes all the cultivators to have equal rights, and that these rights are confined to the occupancy of their fields as long as they pay the government demands. The object of the survey being to fix these demands, the following proceeding was adopted:—The amount of the whole collections of each village, during ten years, was derived from the local records, and an average was struck, which, compared with the average quantity of land sown, gave the gross amount of land-tax derived. I have already shown how erroneous this mode of calculation must have been. It was admitted that the districts, on coming into our hands, were found to be impoverished by over exactions and bad management. This did not, however, suggest itself as a reason for our exacting less: on the contrary, those very exactions were the standard to which our new assessments were referred. The mode of making these assessments was less accurate than those lately proposed to be made; and the result was, that, after the most favourable remissions, the government share of the produce was found to be equal to forty-five per cent. This tax was fixed as the *maximum*; and, in consequence, it became necessary to enter into the minute detail of good and bad crops of every field, to warrant a departure from it according to circumstances. The rate of remission was left to the discretion of the collector, or his assistants, and their native agents. As the full assessment was

never realised, it being confessedly beyond what the country could yield, we may justly conclude that it was originally founded on error. It seems likely that the sum paid by the village might have been tolerably correctly entered in the village records, though Sir Thomas Munro has stated that, in his life, "he never knew a Coolcurny (village accountant) give a correct account." Besides the number of acres actually recorded as cultivated, there were thousands of others which, though under the plough, were never acknowledged to have been so, till discovered by the survey: it seems evident that an average assessment of a certain sum of money, distributed over those acres only recorded in the books, must have been essentially false. Moreover, as the greatest experience of practical agriculturists and political economists admits the necessity of allowing two thirds to the cultivating tenant, in all parts of the world, it must be considered a radical defect of any scheme of assessment that fixes forty-five per cent. as the share of the government, even granting that the king be the true proprietor of the soil.

But let us hear what says a pupil of the ryotwār school, and one of its great admirers, on this subject. In writing from Coimbetore, twenty-four years after the assessment was fixed, and the ryotwar settlement introduced, he says: " * A survey affords a good general standard, but is too unequal to be the sole rule of assessment. If, indeed, the survey

* Mr. Thackeray's Report from Coimbetore, 4th Oct. 1817.

had been equal at first, and would continue so, no loss would result from this freedom ; because the rent being everywhere exactly proportioned to the value of the land, the ryot, wherever he went, and whatever extent of land he occupied, would have to pay the proportionate rent. But no survey rate can be so nicely adjusted at first ; and if it could, would soon change. The value and rent of land fluctuate like the value of any thing else. But even at first we cannot so easily appraise earth ; and if we could, ten thousand mistakes must find their way into a survey. Frauds cannot be prevented, and erroneous principles are frequently adopted.

“ Our survey, as it now stands, may be nearer than the *beezwarie* (estimate of produce by the seed sown) of the native governments ; but we have attempted too much if we proposed to make the survey the sole rule of assessment. If we made it the sole rule here, *and allowed the ryots to throw up what lands they pleased*, we should lose above half a lac of pagodas : if we demanded the whole survey rate on the whole of the lands, we should ask for nearly a lac and a half of pagodas more than the country can pay.

“ The annual operation of settling the *jumna-bundy**, in valuable PUTCUT † estates, is expensive and troublesome, fetters agriculture, and opens a door to the disputes, frauds, and errors which may be supposed to find their way into the annual adjustment of a hundred thousand accounts current,

* Annual Assessment.

† Farms.

where so many interests are concerned, and so many circumstances are to be taken into consideration." He thus describes the process of the annual settlement: "The jumna bundy begins in November or December, according to the season, and goes on till the end of the year, when there are generally some claims to remissions still left to be settled. It is a struggle the whole time between the ryots and revenue officers, to keep up revenue on the one side, and to evade payment on the other." "There is no doubt of the great advantage of some permanent settlement in every respect; many of its practicability: here the people, if not impoverished, are debased and suspicious. After so many years of peace and plenty, it is lamentable to find *the revenue less secure, the people less respectable, and perhaps intelligent, the servants less to be depended on, and private rights not more certain and secure than when the province first came under the Company's government.* The system here (as everywhere else) has been to make the *cutcherry* (office) of the collector the focus of all business, the depository of all power, the source of all influence, the arbiter of the fortunes of the landed proprietors, the controller-general of agriculture and commerce. The collector not only regulated whether rent should be paid, but whether half or quarter rent. The most intelligent and active collector will make not unfrequent mistakes; but where, from whatever cause, he neglects his duties, the worst abuses follow. It gets

more difficult, every day, to carry on the present system of temporary expediency; and the government may lose more by the struggle between the revenue officers and ryots, than by giving up what may be necessary to induce them to come to some permanent terms. The revenue officers must not give up the just rights of the government; they act at their peril, and must be considered the stewards of a great landlord rather than, as formerly, the representatives of the government."

The source of many of the evils of the ryotwar system of management consists in the principle of fixing a maximum money assessment, seldom if ever paid; and one of the most mischievous effects of the proceeding is that the amount varies annually. At the period of making the annual settlements, there is a constant struggle between the cultivators and the government officers for remissions—remissions on which the collector (the only public servant of the establishment placed beyond the temptation of corruption) cannot possibly decide in person. He depends, therefore, on the statements of his native assistants, who, when we consider how ill they are paid, we cannot expect to be honest under the vast temptation offered by the contribution of a whole district in order to obtain a favourable settlement. It is, too, notorious that the revenue servants are all more or less corrupt, not only owing to the temptation in which they are placed, but also from the familiar practice, under all native governments, of receiving fees and remunerations

for services rendered. Corruption of this nature is with them scarcely deemed criminal under the native states, as it makes part of the perquisites of office ; and until we pay our native assistants more liberally, we cannot hope to be better served. The whole series of our administration at Madras points out the inefficiency of any means hitherto adopted, under the ryotwar system, to prevent fraud and corruption. The exclusion of the power of courts of justice is an inherent part of it, and is necessary for its support ; while that very exclusion places the whole country at the mercy of every collector, whether young or old, inexperienced or wise, to assess at will, seeing that the maximum is unattainable, and that the produce is always fluctuating.

It is in vain the ryotwar collectors talk of fixing the rents, if they are so far beyond the practicability of payment as 45 per cent. of the gross produce. Another objection to the ryotwar settlement is, that it confounds all ranks of society ; it encroaches on the rights of the real landed proprietor, and reduces him to a level with his tenant ; and it tends to dissolve the unity of village communities, which I conceive it should be our especial object to keep entire. The ryotwar system has the additional disadvantage of disuniting the heads of districts and villages from the people. Their natural-born chiefs are humiliated under the plea of affording the inhabitants more complete protection : whereas the identity of interest of an hereditary magistrate or alderman of a community with the corporation

is too clear to need illustration. Theory may suggest the possibility of abuse of authority, but experience affords ample proofs of the benefit of preserving the efficiency of village magistrates, in preference to a system which degrades them. As the ryotwar settlement and assessment has still many advocates, as it has been strenuously upheld by the authorities in England, and as the late Sir Thomas Munro has added the weight of his great name to its support, it seems proper to examine whether a ryotwar assessment, such as is recommended by one of the most able and accomplished disciples of that school, is likely to be successful. The ryotwar assessments, hitherto made in the Madras provinces, were supposed to take 45 per cent. of the gross produce for the government. The experience of thirty years proved that this portion could never be realised; and accordingly we find, in the assessment recommended by the Commissioner in the Deccan in 1825, a modification of those rates. In these instructions it is said, "One half of the gross produce of dry land is usually considered the government share; but, to enable the ryots to thrive, the proportion must always have been smaller. To exact the half would certainly fall heavily: of one hundred, therefore, sixty may be considered the share of the cultivator, and forty of the circar. In *baghaet* land, watered from wells, of which the expense of cultivating is greater than the dry lands, seventy rupees may be left to the ryot to reimburse him, and thirty taken as the

government portion. In wet land, or baghaet watered by tanks, out of one hundred gross produce, sixty-five may be fixed as the share of the cultivator, and thirty-five as the share of the circar.”

“ The fixing of the assessment of waste land is no less an important operation than that of defining the rent (tax) of those that are cultivated; for it has been found from experience, that where they have been rated too low, in consequence of their being waste, the stock of the ryots has afterwards been transferred to them from the cultivated lands, to the great detriment of the revenue: great stress has therefore, in the instructions to assessors, been laid on the subject of relatively equalising the rent of waste and cultivated land.”*

From these instructions we gather, that 30, 35, and 40 per cent. of the gross produce, estimated in money, is to be fixed as the demand of government; and that great care must be taken not to induce the cultivators to transfer their stock from lands paying the full revenue, to the waste paying a lighter tax. The whole instructions† form a curious specimen of the laborious attempts made to render money assessments permanent, but they are too long for insertion. The little success of all former ryotwar assessments does not seem to deter others from persisting in the attempt to fix money

* Letter from the Commissioner in the Deccan, 25th Feb. 1825.

† Revenue Selections, vol. iii. pp. 861—882.

taxes on land, exceeding the rent: whereas it is notorious that money is the most fluctuating medium that has ever been devised, and thus we find that the rents in England vary every five or ten years. To attempt to frame any standard of this nature as a measure of finance must inevitably fail, as it always hitherto has done. *

Dr. Smith remarks*, “Rent† not only varies with the fertility of land, whatever be its produce, but with its situation, whatever be its fertility. Land in the neighbourhood of a town gives a greater rent than land equally fertile in a distant part of the country. Though it may cost no more to cultivate one than the other, it must always cost more to bring the produce of the distant land to market.”

“Good roads, canals, and navigable rivers, by diminishing the expense of carriage, put the remote parts of the country more nearly upon a level with those in the neighbourhood of the town.”

“‡ Such parts only of the produce of land can commonly be brought to market of which the ordinary price is sufficient to replace the stock which must be employed in bringing them thither, together with its ordinary profits. If the ordinary price is more than this, the surplus part of it will naturally go to the rent of land. If it is not more, though the commodity may be brought to market,

* Wealth of Nations, vol. i. chap. xi. pp. 234, 235.

† Rent is generally admitted to be about one third of the gross produce.

‡ Wealth of Nations, vol. i. chap. xi. pp. 231.]

it can afford no rent to the landlord. Whether the price is or is not more depends on the demand.”

“ * In forming a register of the different classes of landed property, it is very difficult to ascertain the several differences, and still more so to find people who have no interest in mistaking them. This creates two kinds of injustice: that which is in the officer of government, and that which is inherent in the thing itself. But if, on the whole, the tax be not excessive, if it still leaves *plenty to the people*, these particular inequalities are of no moment. If, on the contrary, nothing is left to the people but what is precisely necessary for their existence, the *least disproportion will be of the greatest importance.*”

“ † A land-tax (observes Dr. Smith), assessed according to a general survey and valuation, how equal soever it may be at first, must, in the course of a very moderate period of time, become unequal. To prevent it becoming so would require the continual and painful attention of government to all the variations in the state and produce of every different farm in the country. The governments of Prussia, of Bohemia, of Sardinia, and the Duchy of Milan actually exert an attention of this kind: an attention so unsuitable to the nature of government that it is not likely to be of long continuance; and which, if continued, will probably, in the long run, cause much more trouble and vex-

* Montesquieu, *l'Esprit de Loix*, book xiii. chap. 7.

† Smith's *Wealth of Nations*, vol. iii. p. 286, 287.

ation than it can possibly bring relief to the cultivator.

“ In 1666, the generality of Montauban was assessed to the real or predial *taille*, according, it is said, to a very exact survey and valuation. By 1727, this assessment had become altogether unequal. In order to remedy this inconvenience, government has found no better expedient than to impose upon the whole generality an additional tax of a hundred and twenty thousand livres. But it is imposed only on those where the tax is supposed to be light, in order to make up for the remissions granted where the assessment has become heavy. The application is pretty much regulated according to the discretion of the intendant of the generality, and must therefore be in a great measure arbitrary.”

The practice forced on Montauban, by the inequality of money assessments, has spread throughout every part of Europe where it prevailed. The assessment, originally light, has, owing to the greater improvement of some lands, and the deterioration of others, become altogether unequal. But as this tax falls on the landlord who receives a rent, and not on the tenant who subsists by his labour, it affects the proprietor, whose land sells, not only with regard to its fertility, but with reference to the rate of tax also. Were our own experience in India, and the experience and opinions of the soundest political economists and practical financiers in Europe, not sufficient to prove the fu-

tility of any attempt at a permanent ryotwar settlement in money, whether with reference to the sum total of collections of villages, or with reference even to the produce of fields, the tables given in Playfair's edition of Smith's "Wealth of Nations," of the rates of the price of corn in England, from 1202 to 1805, a period of six hundred years, must convince us of the fallacy of such a project. A few examples from the tables may be convenient to the general reader.

From 1202 to 1223, the average price of wheat appears to have been 1*l.* 16*s.* 4*d.* Let us suppose an assessment, made with the utmost possible accuracy, setting aside all the difficulties of arriving at that perfection, at one third of the gross produce, being 12*s.* 1 $\frac{1}{3}$ *d.* Let us, for the sake of argument, imagine this assessment to have been made in the year 1215; and that, owing to the money value of wheat, the peasant had paid this tax for eight years. Let us now examine the recorded value of wheat during the very next twenty-one years, and we shall perceive that, so far from being enabled to pay a tax of 12*s.* 1 $\frac{1}{3}$ *d.*, the cultivator never obtained, during the whole period, in any one year, a higher price than 10*s.* for the quarter of wheat, and during the greater part of the twenty-one years he only received 6*s.*; the whole gross produce being, in the latter case, less than one half the amount of the tax. But do not let it be supposed that this is an unfair example. During the ensuing forty-five years the average price of wheat

rose to 4*l.* 12*s.* 6*d.* Had the assessment been made at that time, the tax, if only one third, would have amounted to 1*l.* 10*s.* 10*d.*: whereas during the next forty years the entire average produce was 1*l.* 18*s.* 8*d.*, and during the succeeding century did not exceed 1*l.* 3*s.* per quarter. In the following hundred years the average amounted to only 12*s.* $\frac{3}{4}$ *d.* the quarter. These calculations are made in the money of the present day, and will be better understood by reference to the tables themselves.* At what period, I ask, would the ryotwar assessors of the money value, of one third or two fifths of the produce, wish to have made their *settlement*; and were it now made, is it likely the revenue could be collected without remissions for ten years together?

* The following abstract of Dr. Smith's tables may save the reader the trouble of reference to them.

Abstract from Dr. Smith's Tables of the Average Prices of Corn in England, between the Years 1202 and 1805.

Printed in Professor Playfair's Edition of 1805.

Years.	Number of Years for each Period.	Average Price during each Period.	Highest Price during each Period.	Lowest Price during each Period.
		£. s. d.	£. s. d.	£. s. d.
1202 to 1223	21	1 16 4	2 3 0	0 16 0
1244 to 1289	21	0 8 1 $\frac{3}{4}$	0 10 0	0 6 0
1338 to 1369	45	4 12 6	16 16 0	1 8 0
1416 to 1451	41	1 18 8	5 18 6	0 6 0
1497 to 1560	41	1 8 10	3 2 2	0 5 0
1601 to 1636	46	1 0 8 $\frac{1}{4}$	1 17 4	0 8 11
1670 to 1700	35	1 1 3 $\frac{1}{2}$	2 13 4	0 8 0
1733 to 1750	46	0 14 1	1 17 0	0 3 8
1764 to 1799	63	0 10 0 $\frac{5}{12}$	1 10 0	0 2 0
1805	41	2 7 5 $\frac{1}{3}$	4 12 0	0 8 0
	35	2 6 0	2 18 0	1 8 0
	34	2 13 1 $\frac{1}{2}$	4 5 0	1 6 0
	30	2 9 1	3 11 0	1 5 0
	33	2 2 0	3 18 0	1 6 0
	27	1 13 9	2 3 0	1 4 3
	14	0 19 0	1 16 2	0 10 7
	35	2 7 0	3 3 5	2 3 2
	6	4 1 6 $\frac{1}{2}$	5 18 0	2 12 4

It was a knowledge of this inequality between the relative value of corn and currency, and the fluctuating nature of agricultural produce, that induced the Chinese and the Indians, and all other nations, to regulate the public demands by the crops,—a measure which the Mahomedans adopted till the last, as has been shown, but which it has been the chief aim of our administration to abandon.

The complete failure of all our former ryotwar assessments has been every where acknowledged. The public records teem with proofs of the necessity of reducing them; and no one has been more loud in his demand for a moderate assessment than Sir Thomas Munro himself: what are his notions of moderation have already been apparent. One third of the produce paid to government, he conceives, would render land a valuable saleable commodity.*

The candour of Colonel Read, who had derived an experience of five years' trial, is not more admirable than his labour and zeal were indefatigable. In addressing his assistants, requiring their opinion of the system, he observes:—

* In order to ascertain, by practical experience, the advantages of agricultural pursuits, the author occupied from twenty to sixty acres of arable land for seven years, which he rented of proprietors, and cultivated through the agency of servants. The result was much the same as if he had made the experiment in England. The surplus, after expenses, fell considerably short of ONE FOURTH even of the produce to pay the rent to the proprietor. It need hardly be added, that the extension of such a farm would have been ruinous.

“*Paragraph 8. The process is no doubt curious, and a proof of what may be done by the extraordinary means in the power of Indian collectors; but the difficulty of performing it, likewise proves the machine employed in conducting the business of revenue to be too complicated and unwieldy for the purpose. It always has been so in the country; and, of consequence, it has always been getting out of order, unless when directed by uncommon vigilance and attention. We have thought we could mend it, and in some respects succeeded; but, in having refined the old system, we have added more wheels, rendered it more complicated, and, of course, more unfit for carrying on the various branches of revenue economy.”

“Para. 9. The radical defect in it appears to be our over assessment, which augments the public, and reduces the private property in the soil, to such a degree as to involve the necessity of ousting all between government and the cultivators, and making their concerns the objects of its attention. That is the principal objection to the lease: it impedes agriculture, and obstructs the ordinary course of justice.”

The Madras Board of Revenue have thus described the ryotwar system:—“Ignorant of the true resources of the newly acquired countries, as of the precise nature of their landed tenures, we find a small band of foreign conquerors no sooner obtaining possession of a vast extent of territory,

* Col. Read to his Assistants, 12th April 1798.

peopled by various nations, differing from each other in language, customs, and habits, than they attempt what would be deemed an Herculean task, or rather a visionary project, even in the most civilised countries of Europe, of which every statistical information is possessed, and of which the government and the people are one; viz. *to fix a land-rent*—not on each province, district, or country, nor on each estate or farm—but on *every separate field* in their dominions. In pursuit of this supposed improvement, we find them unintentionally dissolving the ancient ties which united the republic of each Hindoo village, and, by a kind of agrarian law, newly assessing and parceling out the lands which, from time immemorial, had belonged to the village community collectively, not only among the individual members of the privileged order (the Meerasdars and Kudeems, or ancients), but even among the inferior tenantry (Pyacarries); we observe them ignorantly denying, and by their denial abolishing *private property in the land*; resuming what belonged to a public body (the rental to all the proprietors), and conferring in lieu of it a stipend in money on one individual*; professing to limit their demand on each field; and in fact, by establishing for such limit an unattainable maximum, *assessing the ryot*

* The fees of every alien cultivator, payable to the village community, were abolished; and in lieu of it, a head man was selected by the government, and paid in money for the performance of his duty as a magistrate.

at discretion; and, like the Mussulman government which preceded them, binding the cultivator by force to the plough; compelling him to till land acknowledged to be over assessed; dragging him back if he absconded; deferring their demand upon him until his crop came to maturity; then taking from him all that could be obtained, and leaving to him nothing but his bullocks and seed grain; nay, perhaps, obliged to supply him even with these in order to enable him to resume his melancholy task of toiling for others."

The advantages or disadvantages of the ryotwarry system may be thus stated:—

It professes to grant to every individual, in perpetuity, a certain spot of land; it professes to limit the demand for ever on that land; it endeavours to alleviate, according to circumstances, the burthen of the assessment, without increasing it; it pretends to guard the cultivator from over taxation by the village officers for parish rates; and it defines rights. On the other hand, in many instances, it confers the property of landlords on tenants: the limitation of the demand being from 30 to 40 per cent. of the gross produce, if taken in grain even, would absorb the whole profit; but taken at a fixed money rate, it makes the burthen fluctuate, and when the fluctuation turns against the cultivator, it must end in ruin. From the very nature of the tax, remissions become necessary; and an annual assessment is made, open to the greatest abuses, eternally placing the cultivator and the

government officer in a state of opposition to each other, producing thereby chicane on the one hand, and corruption on the other. It subverts the established order of society, by reducing all classes to the same level. It requires enormous civil establishments, and demands the agency of extraordinary talents, zeal, and integrity throughout every branch ; and, lastly, it is a novel invasion of the ancient usages and institutions of the people.

CHAP. III.

COMPARATIVE VIEW OF THE ANCIENT AND MODERN
SYSTEMS.

THE ancient history and form of the Hindoo government have been examined; those of the Mahomedans have been explained; the revenue systems of the three Presidencies in India under our own government have been exposed; and, finally, a review of the arguments for revenue contracts, and for detailed management and land assessment, has been just laid before the reader, in which we find strong objections against every system that has been as yet attempted. It seems necessary to go a little farther, and to investigate upon what principles we have been hitherto acting, and what are the motives which actuate our government in supporting the present system—a system that has been, for the last eighteen or twenty years, so stoutly advocated by the legislators at home, and by some of those abroad.

I shall not stop to refute the doctrines of those who maintain “the danger * of admitting the proprietary right of individuals in the land;” nor of others who pretend that “the right of the state to tax at discretion the landholder, is undoubted and

* Grant on the Northern Circars : vide Appendix to 5th Report.

undeniable* ;” because I hope that better knowledge has since been obtained, and at all events that the evidences of Hindoo and Mahomedan law and practice, previously adduced in this work, have shown not only that private property does, and always has existed throughout the earliest ages in every field in India, but that our predecessors, whenever they professed to govern according to law, fixed a limit which, among the Hindoos, never exceeded a sixth in time of peace, and which, under the last Mahomedan governments, was restricted to a fourth of the value of the crop estimated on the actual produce.

Were these facts universally admitted, I should at once proceed to the discussion of the policy or otherwise of continuing our present plan of finance ; but, so far from this being the case, it has been strenuously maintained that the land belongs to the sovereign † ; and, in virtue of the doctrines and practice erroneously supposed to be derived from our predecessors, the government maintains the policy of taking from the cultivator the whole surplus produce.

That India has been, from the earliest ages, considered the most wealthy country with which the western world was acquainted, is a matter of simple

* Marquess Cornwallis’s Minute, 1793 : vide ut supra.

† “ In the ceded districts, and throughout the Deccan, the ryot has little or no property in land : HE HAS NO POSSESSORY RIGHT : he does not even claim it.” Col. Munro’s Letter, 15th Aug. 1807.

history. It cannot be denied that when the Mahomedans invaded the country, and during the whole course of their campaigns of six centuries' duration, it every where afforded abundant plunder, for enriching those merciless bands, to the admiration of themselves and the whole world. The flourishing condition of the country, under the Mogul Emperors, is recorded by all the European travellers who have visited the east within the last three centuries; and the wealth, the population, and national prosperity of India, far surpassing what they had seen in Europe, filled them with astonishment. That the condition of the people and the country under our government presents no such spectacle, is every day proclaimed by ourselves, and we may therefore assume it to be true. If, as is asserted, it be correct that, in deriving all our revenue from the land, and leaving no surplus profit with the landholder, we have merely followed the practice of those governments under which India once flourished, it is clear we must seek for the cause of the great difference in the condition of the people in some other source: but if I have proved that we have departed from the practice of our predecessors—that we have established a system far exceeding theirs in rigour, even in the worst of their regular governments, then indeed there is some reason to call for a reform, and to hope at least for investigation.

The impartial reader will perhaps be satisfied with the evidence on this subject that has been

already laid before him; but the weight which attaches to great names, and the deference so naturally paid to commanding talents, extensive experience, and spotless integrity, have combined to render in some measure sacred, the opinions and sentiments of the late Sir Thomas Munro. That these sentiments should have met with consideration is not to be wondered at; but it is to be regretted that the statesmanlike opinions of the Revenue Boards and Councils of Madras and Bengal, so often recorded in opposition to the sentiments of the officer above mentioned, should have been so little regarded, when we consider the fundamental principles on which those opinions were grounded.

I am far from wishing to detract from the character of one whose name deserves to be held in such high veneration as the late lamented Governor of Madras; but it would be leaving my task unfinished, were I restrained, from my veneration for the individual, to suffer his opinions to stand on record and unrefuted, when perhaps the welfare of many millions of people may be at stake in their adoption.

The impracticability of fixing money assessments, equal to from thirty to forty per cent. of the gross produce, I have already shown; and I should have been content to proceed at once to seek for remedies, had not Sir Thomas Munro taken pains to show that the ryotwar system, as it exists, is calculated to lead to inestimable benefits. At the

same time, he has endeavoured to prove that the heavy imposts on the land, which I conceive are the cause of the present exhausted state of the country, have always existed in the same, or rather in a greater degree, under all the native governments, from time immemorial.

It appears, from the commencement of the document from which I shall have occasion to make some extracts, that the late Sir Thomas Munro framed a Minute in 1823, at a period when he was preparing to quit his government, but did not record it till the last day of 1824. This document is full of philanthropy, and contains many noble and amiable sentiments, and is particularly valuable as containing the latest opinions he entertained on the subject of our finance and on landed tenures generally.

He observes, " I do not expect that my remarks will contain much information. Their object is chiefly to show that we possess very little; to recommend our going on with patience and perseverance in acquiring more; and to inculcate the necessity of our avoiding every attempt to form any permanent system whatever, in the present very defective state of our knowledge.

" We are now masters of a very extensive empire; and we should endeavour to secure and improve it by a good internal administration. Our experience is too short to judge what rules are best calculated for this purpose.* It is only within

* An experience of sixty years, during which we have had the immediate rule over from thirty to ninety millions of people.

the last thirty years we have begun to acquire any practical knowledge : a longer period must probably elapse before we can ascertain what is best. Such a period is as nothing in the existence of a people ; but we act as if this were as limited as the life of an individual. We proceed in a country of which we know little or nothing as if we knew every thing, and as if every thing must be done now and nothing hereafter. We feel our ignorance of Indian revenue, and the difficulties arising from it ; and, instead of seeking to remedy it by acquiring more knowledge, we endeavour to get rid of the difficulty by precipitately making permanent settlements, which relieve us from the troublesome task of minute or accurate investigation, and which are better adapted to perpetuate our ignorance than to protect the people. We must not be led away by fanciful theories, founded on European models, which will inevitably end in disappointment. We must not too hastily declare any rights permanent, lest we give to one class what belongs to another. We must proceed patiently ; and as our knowledge of the manners and customs of the people, and the nature and resources of the country, increases, frame gradually, from the existing institutions, such a system as may advance the prosperity of the country and be satisfactory to the people. The knowledge most necessary for this end is that of the landed property and its assessment ; for the land is not only the great source of the public revenue, but on its fair and moderate

assessment depend the comfort and happiness of the people.”

How can it be said that we are still in such a state of ignorance, regarding the tenures and institutions of the people, that we are yet unfit to legislate for them? Nearly forty years have been employed in obtaining information. To the indefatigable labours of Colonel Read and his coadjutors, among whom was Sir Thomas Munro himself, we are indebted for the most perfect statistical information—information which the Madras Board of Revenue declares to be “as complete as that of any country gentleman of his own estate;” and if we look at the nature of the investigations which have been made, and are now lying before the government, the Board is fully justified in the assertion.

The Board, according to Sir Thomas Munro *, “suppose that the land assessment, under the Hindoo government, was low. That the Mahomedan exactions converted the Hindoo tax into a land rent, reduced the landlord to a land occupant who ceased to employ tenants, and restricted himself to such land as he could cultivate with his own servants; and then government transferred the vacant land to strangers temporarily, and more often permanently.” Sir Thomas Munro adds, “but there is no proof whatever of this former state of light assessment, of the time when it existed, when the change began, or when it reached its present standard.” Assertion, however, can-

* Revenue Selections, vol. ii. p. 607.

not be allowed to stand in the place of proof. In order to bring this part of the argument to issue, we can only place the various evidences already adduced on one side, and Sir Thomas Munro's opinion on the other. In support of this same doctrine, he observes: "Had the public assessment, as pretended, ever been, as in the books of their sages *, only a sixth, or a fifth, or even only a fourth of the gross produce, the payment of a fixed share in kind, and all the expensive machinery requisite for its superintendence, never could have been wanted." Sir Thomas Munro has failed to exhibit the expensive machinery to which he alludes. There is in fact LITTLE MACHINERY requisite: the corn is divided, the revenue is calculated according to the price of the market, and the farmer pays his money; or, in most instances, an intermediate broker undertakes to pay a certain sum of money, and takes the sale of the corn into his own hands. The simplicity of the whole proceeding is well explained by Mr. Prendergast, in his Minutes in the Bombay council. † "It was," says Sir Thomas Munro, "because the assessment was not moderate that assessments in kind were introduced, or continued." But in ancient Greece and Rome, where the assessment did not exceed *one tenth of the produce*, the revenue was paid in kind. In China, where the assess-

* The sages alluded to probably are Menu, Vidyaranya, and the several celebrated law works, whose evidence is thus tauntingly alluded to.

† Vide Part II. Bombay, pp. 308, 399.

ment does not at present exceed *one tenth of the produce*, the revenue is paid in kind. In Venice, where the assessment does not exceed three per cent. of the produce, the revenue is regulated according to the produce. In England, owing to the fluctuation and value of the crops, many great landed proprietors have been obliged to have recourse to corn rents, because payments IN MONEY were too unequal; and the same reason prevails for the continuation of a similar practice in Scotland, Sir Thomas Munro's native country. A revenue levied according to produce, therefore, is no proof that the tax must necessarily be heavy. I shall hereafter show, that Doctor Smith asserts a tax regulated on that principle is better suited for durability than any other land-tax; and its duration in India and China, till the present day, verifies the assertion. It is recorded that the ancient Hindoo land-tax did not exceed one sixth: tradition even limits the demand *to one tenth*; and experience shows us, in Ceylon, Travancore, Cochin, and the little principality of Coorg on the Malabar coast, that *one tenth only is still* exacted by those governments. To Sir Thomas Munro these afford no proofs of a light assessment. But what says he himself: “* On our accession to the province, (of Canara) the ancient land-tax of the Hindoos was estimated at 361,802 pagodas, and the extra assessments by the Bednore government and Hyder Ally raised it 579,715 pagodas. Tippoo's assess-

* Major Munro's Report, 31st May 1800.

ment exceeded six lacs. His* (SIR THOMAS MUNRO'S) settlement for the first year after our acquisition, Fusly 1209 (1799-1800), was 440,630 pagodas, being still an increase on the rekha (Hindoo tax) of about 34 per cent. ; but about a lac and thirty-nine thousand pagodas below the rekha and shamil of Hyder." Thus it appears from *the statement* of SIR THOMAS MUNRO, submitted to the Revenue Board in 1800, that he himself fixed the assessment of Canara 34 per cent. higher than that of the Hindoo government, though it was still 25 per cent. lower than that of the Mahomedans.†

It is in the face of these proofs, of which he is himself one of the witnesses, that Sir Thomas Munro proceeds to say, "I never could discover the least foundation for the assumption that the Hindoo assessment had been raised by the Mahomedan conquest, or for believing that the assessment which we now find did not exist before that period. We find the assessment as high in the territories of Hindoo as of Mahomedan chiefs. Among the ONLY Hindoo chiefs unsubdued by the Mahomedans, the Rajas of Ceylon, Travancore, Cochin, and Coorg, the land-tax is still but ten per

* Minute Board of Revenue, 5th Jan. 1818.

† Sir Thomas (then Major) Munro's Report, dated 31st May 1800, will be found in the Appendix to the 5th Report. In that document he distinctly states, that although the Bednore government made some addition to the ancient assessment, that made it, according to calculation, appear like one fourth, yet in reality the assessment was nearer one sixth than one fourth when Hyder invaded the country in 1762.

cent. How can it be said, then, that the assessment always was and is as high in the territories of Hindoo as of Mahomedan chiefs? Again: — “* This cannot have been owing to the progress of the Mahomedan arms, because over many of the petty states they never established more than a nominal dominion, nor ever assumed the management of their revenue.” And he goes on to exemplify this reasoning by referring to “the chieftains of the Northern Circars, descended from the ancient sovereigns of Orissa, and the Rajas of the Upper and Lower Carnatic.”

For nearly two hundred years before our intercourse with these Hindoo chiefs, they had been the prey of the Mahomedan kingdom of Hydrabad. Scarcely a year passed without a campaign, the object of which was to subdue them, and seldom ended without the imposition of a heavy tribute. How was this demand to be met by the Hindoo chiefs but by having recourse to their landholders? Benevolences, contributions, and finally imposts, were levied, either to defray Mahomedan tribute, or to resist Mahomedan invasion. These imposts, so often renewed, gradually became permanent; and the increase of the land-tax in those Hindoo states not absolutely governed by Mahomedan rulers was occasioned by Mahomedan warfare.

Sir Thomas Munro, assuming that real pro-

* Minute by Sir Thomas Munro, 31st Dec. 1824.

perty exists but rarely in India, observes *, “ But private landed property † is of slow growth in countries where it has not previously existed, and where the government revenue is nearly half the produce ; and we must not expect that it can be hastened by regulations or forms of settlement, or by any other way than by adhering steadily to a limited assessment, and lowering it wherever, after full experience, it may still, in particular places, be found too high. By pursuing this course, or, in other words, by following what is now called the ryotwar system, we shall see no sudden change or improvement. The progress of landed property will be slow, but we may look with confidence to its ultimate and general establishment.”

I leave it to the reader to judge at what period land, paying a permanent land-tax in money, equivalent to nearly half of the produce, will arrive at that state to become real property.

Thirty years have passed away in the ceded districts since Sir Thomas Munro’s assessment, but there have been yet no symptoms of its formation. Sir Thomas asserts, “ This long continuance (thirty-six years) of a known and fixed assessment has begun to introduce saleable private landed property into the Baramahl, where it was never known before.

“ *In many Mootahs* ‡ several fields are saleable, and in some every field is so.”

* Minute by Sir Thomas Munro, 31st Dec. 1824.

† My enquiries have not enabled me to discover any country where private landed property does not exist—even in Turkey.

‡ A division of villages, the land-tax of which is farmed to

It is not, then, under the ryotwar system that any such improvement has yet taken place, but in the Mootah or Zemindarry system, where a quantity of waste land is made over to a farmer of revenue, who is competent to sell it or rent it at what rate he pleases. He may also find it his interest, as no doubt he would, to lower* the “*limited assessment* ;” for though limited it be, it amounts, even according to Sir Thomas Munro, to nearly half the produce, and very frequently to much more. This limited assessment, or *maximum*, as it is also called, is the favourite standard of Sir Thomas Munro, nor can he be brought to admit the validity of any proofs to the contrary. The evidences of the present condition of the unconquered Hindoo states ; the laws of Menu and Vidyardanya ; the institutes of Akbur ; the history of the Rajas of Vijayanagar ; the numerous deeds of sale of land in the south of India, all pass away as nothing in the scale of evidence ; and he broadly asserts, that “there is no proof whatever of light assessment, of the time when it existed, when the change began, or when it reached its present standard.” But he is equally incredulous regarding the Mahomedans. In a plan for making a permanent

a contractor, to whom all waste lands are also consigned in perpetuity.

* Since writing this I have been informed by Mr. Hodgson, that the assessment of Baramahl has every where been lowered by the Mootahdars, or revenue contractors, which at once accounts for the land becoming saleable.

ryotwar settlement in the ceded districts, Colonel Munro applies his theory of the right to take half the crop for the government, opposing himself, as usual, to recorded history.*

“† The assessment of Akbur is estimated by Abul Fuzl at one third, and by others at one fourth, of the gross produce ‡; *but it was undoubtedly higher than either of these rates.*” His mode of refutation of this historical evidence is singular: “for,” adds he, “had it not been so, enough would have remained to the ryot, after defraying all expenses, to render the land private property; and as this did not take place, *we may be certain that the nominal one fourth, or one third, was nearly one half.*” In order to bear out this reasoning, it would be necessary to prove, in the first instance, that by only taking one third or one fourth of the crop, the land would become private property; and, secondly, that it did not become so: but the proof rests on bare assertion. Sir Thomas Munro was never in his life, I believe, in any part of the country which formed the dominion of Akbur. It is more than two centuries since that monarch reigned; and it is notorious that his successors abandoned the light assessment (such as it was) that he wished to establish. The argument, however, is not at an end. Sir Thomas Munro proceeds to say, “This (an assessment

* Appendix, 5th Report, p. 941.

† Col. Munro's Letter, 25th August 1807.

‡ One third if taken in grain, one fourth if taken in money.

equal to one half of the crop) seems to have been the opinion of Aurungzeeb; for he directs that not more than one half of the crop shall be taken from the ryot. It is evident that AURUNGZEEB THOUGHT that one half was, in general, enough for the ryot; and that he ought in no case to have above two thirds." Sir Thomas Munro also agreed with Aurungzeeb; but being more liberally disposed, he recommends to the Madras government, that, instead of making his first assessment of 45 per cent. of the crop permanent, the public demand should be limited in future to one third, that is to the whole of the landlord's profit — the standard from which the government conceives no material evil can accrue, if limited to that point. Now it is singularly unfortunate for the argument, that, according to history, Aurungzeeb, the great-grandson of Akbur, notoriously departed from the policy and institutes of his great ancestor. He adopted the cruel and unjust system of Alla-ood-deen; he persecuted his Hindoo subjects; he imposed a poll-tax on them, which had long been abolished; and, by his exorbitant exactions on the land, he sowed the seeds of that revolution among the Hindoo states which laid his mighty empire in ruins in a few years, and subverted for ever the dominion of the Great Mogul, the monarch of a hundred millions of subjects.

It was long, as I have before shown, a favourite maxim of the ryotwar school, that the land was the exclusive property of the sovereign. Sir

Thomas Munro, in early life, asserted it * ; and gave it as his opinion, that in the Deccan, at all events, it reverted to the sovereign at the end of each year. But in the celebrated Minute of 31st December, 1824, he states, “ It has been supposed by some that the Zemindars were the landlords or proprietors, and the ryots their under-tenants or labourers ; and by others (among whom was Sir Thomas himself), that the sovereign was the sole landlord, and the ryots the mere cultivating tenants. BUT THE RYOT IS THE REAL PROPRIETOR ; for whatever in the land does not belong to the sovereign, belongs to him.”

This admission of the proprietary right in the ryot, with the qualification, is absolutely worth nothing, if the portion belonging to the sovereign be not so limited as to leave the proprietor something beyond his food. At all events the assertion, though vague, is in opposition to that unqualified claim of yore which made the sovereign the sole proprietor, and which has been attempted to be proved out of the mouth of the venerable Menu himself, the legislator and the defender of his country's rights.

It was erroneously maintained by Sir Thomas Munro and others †, that in the institutes Menu has ordained a fine to be imposed on the husbandman for not sowing his land ; and on this circum-

* Vide note p. 392. Colonel Munro's letter, 15th August 1807.

† Vide Wilks's Mysore, vol. i. chap. 5.

stance an argument was founded of the proprietary right of the sovereign in the soil. The learned author of the History of Mysore has sufficiently combated the error of this conclusion, by pointing to the laws of Greece and Rome, wherein the cultivators were urged to till their lands, because a portion of the produce formed a part of the revenue of the state; but it is unfair, he observes, to conclude therefore that private lands belonged to the state. In the present instance, however, there is not a shadow of foundation for drawing such a conclusion. The passage alluded to in the institutes is thus translated by Sir William Jones:—
“If land be injured by the fault of the farmer himself, *as if he fails to sow it in due time*, he shall be fined ten times as much as the *king's share of the crop that might otherwise have been raised*; but only five times as much if it was the fault of his servants, without his knowledge.” This passage occurs in the eighth chapter; but in the original there is no reference whatsoever to the sowing of land. The words in Italics are the interpolation of the commentator, which Sir William Jones very judiciously caused to be so printed, to distinguish that passage from the text.

In order to understand the bearing of the above passage, it is necessary to take the context.*

“229. I NOW will decide, exactly according to principles of law, the contests usually arising from

* Institutes of Menu, chapter viii.

the faults of such as own herds of cattle, and of such as are hired to keep them.”

The subsequent verses advert to the duties of the herdsmen and their owners towards each other. At length we have a description of the boundary hedges of villages, for the protection of cultivation from such cattle.

“ V. 240.* Should cattle, attended by a herdsman, do mischief near a highway, in an enclosed field, or near the village, he shall be fined a hundred panas†; but against cattle which have no keeper let the owner of the field secure it.

“ V. 241. In other fields, the *owner of cattle doing mischief* shall be fined one *pana* and a quarter; but in all places the *value of the damaged grain* must be paid: such is the fixed rule concerning a husbandman.

“ V. 242. For damage done by a cow before ten days have passed since her calving, by bulls kept for impregnation, and by cattle consecrated to the Deity, whether attended or unattended, Menu has ordained no fine.

“ 243. ‡ If *damage be done* by the fault of the farmer, the fine ought to be decuple for each; but if owing to servants, the farmer being ignorant, then shall the fine be half.

* Chapter viii.

† Fanams.

‡ The following are the words of the text, literally translated :

Kshetrikasyà tyaye dando bhâgâd dashaguno bhavet :

Of the farmer if by the fault the fine for each decuple ought to be :

tato addhadando bhrityânâm ajnânât kshetrikasyà tu.

then half the fine by the servants in the ignorance of the farmer but if.

“ 244. These rules let a just prince observe in all cases of transgression by masters, their cattle, and their herdsmen.

Thus, it appears, in the original text there is no allusion made to sowing of fields at all: the law has reference solely to their protection, or to the injury to which they are liable from cattle. The passage refers to the fine to be imposed on the cattle of husbandmen trespassing on fields, in distinction to the cattle of graziers; and Menu therefore imposes ten times the fine on farming cattle which he does on the cattle of graziers, and the reason is obviously to prevent husbandmen allowing their cattle to graze down their neighbours' crops. It is to be hoped we shall hear no more such futile arguments against the validity of real property.*

I have fulfilled a painful task, in endeavouring to expose the fallacy of the opinions of one for whose memory I cherish a very high regard; but when I consider the paramount duty we owe to the millions whose interests hang on the decision of the legislature, whether landlords shall or shall not be suffered to exist in India, personal respect for the individual must give way to the welfare of nations. Were it admitted that the people of India have, from time immemorial, flourished under such a system as prevails under our government, in vain

* While correcting this proof-sheet, I have found an able refutation of a similar passage on the same subject by a native revenue officer of Madras.

should we endeavour to better their condition ; but I conscientiously believe that under no government whatever, either Hindoo or Mahomedan, professing to be actuated by law, was any system so subversive of the prosperity of the people at large as that which has marked our administration.

Let it not be supposed, however, that I mean to reflect on the good intentions of any of those who have legislated for India ; I believe never were motives more pure than those which have actuated all who have rendered themselves conspicuous in the East or in the West. We have, however, been acting in ignorance and darkness. History has been disregarded or misunderstood : interested persons have deceived some, while others have shut their ears to advice rather than wait to receive it. Had Mr. Hastings and Sir John Macpherson been suffered to prosecute their investigations, had the voice of Lord Teignmouth been attended to, we might have become well informed forty years ago ; but the hasty project of a statesman, inexperienced in the history and institutions of India, laid the foundation for a system surrounded with difficulties, from which I fear it is scarcely possible to disengage ourselves. The revenue schemes of Madras have hitherto failed, and the province of Guzerat alone, in all India, seems to form the Oasis in this desert of error. To the discreet forbearance and long experience of Mr. Jonathan Duncan I ascribe the flourishing condition of that district, and, in general, to the unwillingness of

his successors to alter existing institutions, which appear to have been more respected under the Bombay Presidency than under any other of our Indian governments.

The foregoing statements, so far from impugning the merits of our administration, only show the extraordinary difficulties we have to encounter; difficulties which the fullest and most impartial investigation of facts can alone tend to remove. It is one among other proofs of the necessity of our comprehending every part of the subject before we venture to encroach on the ancient institutions of the country *, —institutions which, by a powerful writer, have been compared to a magnificent pile of building, “ a fabric neither without shape nor beauty, but of which many parts are in a dilapidated state, and all more or less soiled or decayed. Still it is a whole, and connected in all its parts: the foundations are deep laid, and, to the very summit, arch rests upon arch. We are now,” says the author, “ its possessors; and, if we desire to preserve while we improve it, we must make ourselves masters of the frame of the structure, to its minutest ornaments and defects: nor must we remove the smallest stone till another is ready to fill the vacant niche; otherwise we may inadvertently bring a ruin upon our own heads and those of others, on that spot where we too eagerly sought to erect a monument of glory.”

* Sir John Malcolm's instructions to his assistants.

CHAP. IV.

CONCLUSION.

THE object of the foregoing sheets has been to show the state of the landed tenures under our predecessors, and to prove that, until we advanced an opposite doctrine, the existence of private real property in India had never been disputed. Having established the fallacy of our pretensions, I shall proceed to examine how far such a maxim is likely to prove beneficial to us if we exercise this assumed right, and reserve the whole surplus profit of the land to ourselves: thus virtually perpetuating a system which prevents the existence of a single landlord in the country. It has been already shown * that such is the recorded intention of our government.

Whatever may be the future determination on this point, one thing appears quite necessary to be considered, which is, that in fixing the demand for the whole surplus profit reference should be had to the actual produce of the land, instead of attempting to realise a certain sum of money supposed to be equal to that profit. Our predecessors, the Hindoos and Mahomedans, however stupid and oppressive they are supposed to have been, knew better

* See Court of Directors' Letter to Fort St. George, dated 12th December 1821, para. 99., p. 293.

than to attempt a project so futile as that we have aimed at. The law and practice never differed in that respect: the demand was a limited portion of the produce, a tax on agricultural income, but not an enormous fixed money assessment on fields rated at the estimated surplus, which must vary according to the seasons, the changes of soil, and the quantity of produce and demand in the market. He who has run his eye over the tables of the relative value of corn and specie for the last six centuries in England; he who has been a practical agriculturist; or he who has been a receiver of rent of land for the last thirty or forty years, will not dispute the absurdity of such a scheme of assessment as has already been adopted, and as is now proposed to be adopted, in India. This scheme has been found in practice to be worse than useless, it has been grossly mischievous: annual assessments, or rather relinquishments of revenue, at the discretion of ignorant or corrupt stipendiary agents exempt from local control, have exhibited, in almost every part of the Madras provinces, more or less the evil consequences of the much applauded ryotwar settlement.

The rapid accession of territory; our ignorance of the languages, the customs, and the institutions of the people; the necessity for money to meet our immediate exigencies, all combined, at first, to render the task of investigation, and the relinquishment of any of the burthens under which we found the people labouring, peculiarly difficult.

The oppression of those burthens produced that feeling which made them our willing subjects. Under our government they hoped for some relief: they anticipated justice and respect for their rights, and relief from private tyranny. How have we merited this confidence, or justified those expectations? Although we have every where confessed that the heavy pressure of taxation was the most cruel injury they sustained, we have in no instance alleviated that pressure. So far from it, we have applied a false measure for fixing the impost, that of money instead of produce: we have pretended to abolish minor taxes on other classes, but have laid the amount on the landholder; and, by minute scrutiny into every individual's concerns, have, under the plea of justice to ourselves, in many instances deprived the cultivators of the means they enjoyed of paying the heavy taxes from which they sought relief under us, till, by rigid exactions, we have increased our own revenue, and reduced the people to the condition of mere labourers. This is the professed maxim of our rule, the certain and inevitable result of taking the whole surplus profit of the land.

The public lands of Greece and Italy yielded for a long time a revenue which defrayed most of the expenses of the government. The crown lands also long constituted the source of the greatest part of the revenues of the sovereigns of Europe, and of most of the kingdoms of Asia.

But in those ancient states almost every citizen was a soldier, who both served and prepared himself for war at his own expense. This was the case not only in Europe but in many parts of India, as appears from the history of Rajasthan, Orissa, Ceylon, Malabar, Canara, and Travancore. The rent of a very moderate landed estate (the fisc of feudal nations) might under such circumstances be fully sufficient for the current expenses of government.

In the present state of Europe, the rent of all the lands in the country, managed as they probably would be if they all belonged to one proprietor, would perhaps scarcely amount to the ordinary revenue necessary in times of peace, without even a national debt; but such a revenue would be quite inadequate to meet the extra expenses of war.

With regard to public lands generally, Dr. Smith is of opinion, that the crown lands of Great Britain do not yield at present one fourth of the rent which could be drawn from them if they were the property of private persons. If they were more extensive, they would probably be still worse managed. Professor Playfair, in a note on this subject, states that, according to the surveyor-general's report in 1801, crown lands that ought to produce nearly half a million, appear to produce only seven thousand pounds!!!

“ * The revenue which, in any civilised monarchy, the crown derives from the crown lands, though it

* Smith's *Wealth of Nations*, vol. iii. chap. ii. p. 267.

appears to cost nothing to individuals, in reality costs more to society than perhaps any other equal revenue which the crown enjoys. If the crown lands of England were sold, at however small a price, it would enjoy a trifling revenue immediately from the land-tax, but in the course of a few years it would enjoy another revenue. In a short time, from being ill cultivated and neglected, they would be improved; an increase of their produce would increase the population, by augmenting the revenue and consumption of the people; additional means of consumption would necessarily afford objects which could be taxed without oppressing the nation."

The very reverse of this maxim has been the policy of our Indian governments of late years. Having assumed that the government is the *sole landlord*, it considers the land to be the most profitable source of all revenue; it employs a host of public servants to superintend the cultivation, and it professes to take all the profit.

A land-tax like that which now exists in India, professing to absorb the whole of the landlord's rent, was never known under any government in Europe or Asia; it has therefore not entered into the contemplation of political economists: but the remarks of Dr. Smith on land-taxes in general, levied *ad valorem* on rent, are worthy of consideration. He remarks, with regard to a tax on *the rent of land*, it is worth while examining the several modes of assessment practised in other countries. There are two modes by which this may be effected. The one is,

by imposing a fixed money assessment on districts or villages, leaving it to the landholders to distribute the tax; the other is, to impose a percentage on landlords' rent. The former mode was adopted in England, in the reign of William and Mary, when the whole country was assessed in a certain sum by counties, which was subsequently distributed to parishes. This tax, according to Dr. Smith, was originally very unequal, and has since become more so, because it is the nature of land to improve or fall off, according to circumstances which neither individuals nor the state can control. The first principle of taxation, therefore, which requires that an impost shall fall equally on every subject, according to his means of paying and to the protection he receives, has been departed from in this article; but as the assessment did not originally exceed one fifth of the landlord's rent, the inequality that has so inevitably taken place, in the proportion which the money-assessment bears to the produce, has not been felt as a grievance. This inequality occurs every where, from the improvement or deterioration of the soil, a consequence which arises out of the unequal application of capital to the land. Capital vested improves the estate, capital withdrawn deteriorates it; the inequality, therefore, is in most cases perfectly just, and regulates the value of the land in the market.

When the assessment is light, the inequality falls on the landlord: his rent is more or less, according to circumstances: but when the assessment trenches

so closely on the whole of the rent as to leave but a very small portion to the landlord, there is great danger of his losing his rent altogether. Having absorbed the whole of the rent, the next effect of the inequality is to encroach on the cultivator. In this case, he first foregoes his comforts one after another; he next gradually loses his stock; and, eventually, abandons his land. Such are the sure and inevitable effects of a land-tax which takes any large portion of the surplus profit or rent: what must be the result of taking the whole?

“ In the Venetian territory all the arable* lands which are given in lease to farmers are taxed *at a tenth of the rent*, being about 3 per cent. of the gross produce. The leases are recorded in a public register, which is kept by the officers of revenue in every province or district. When the proprietor cultivates his own lands, they are valued according to an equitable estimation; and he is allowed a deduction of one fifth of the tax, so that for such lands he pays only eight instead of ten per cent. of the supposed rent.” Though this tax varies with improvement and deterioration, which is usually considered by the economists as detrimental to the encouragement of industry, still Dr. Smith appears to think it much better than any fixed money assessment. He observes, “ † In all the variations in the state of society, in the improvement and in the

* Mémoires concernant les Droits, &c. pp. 240, 241. See Playfair's Notes on Adam Smith, vol. ii. p. 277.

† Wealth of Nations, vol. iii. chap. ii. p. 283.

declension of agriculture, in all the variations in the value of silver, and in all those in the standard of the coin, a tax of this kind would, of its own accord, and without any attention of government, readily suit itself to the actual situation of things, and would be equally just and equitable in all those different changes. It would, therefore, be much more proper to be established as a perpetual and unalterable regulation, or as what is called a fundamental law of the commonwealth, than any tax which was always to be levied according to a certain valuation.”

It was on this principle all the ancient governments acted when they levied one tenth part of the gross produce for the state. It was the same principle that guided the ancient legislators of India; and it is that which regulates the land-tax at this day prevalent throughout China. Money assessments on land are acknowledged by all political economists to be the most variable of all imposts, and consequently the most unequal. A tax on produce is in reality an *ad valorem* duty: it is only onerous and impolitic when it takes too large a portion of profit.

Such is the nature of the land-tax which exists in India, in opposition to the practice of our predecessors and all other nations, and to the acknowledged maxims of political economy. It is almost needless to support these assertions by further proofs or illustrations. The truth of the assertion, that the greater the surplus profit left in the hands

of the landholder, the more ample will be his means of encouraging industry and of contributing to the public wealth, is, I believe, pretty generally admitted. The impolicy of imposing taxes on raw produce has been lately exposed in an able manner by Sir Henry Parnell; and the advantage to the public, by limiting the demand in the shape of taxation on each article till it is about to be consumed, may be shown in the following simple case:—Let us imagine the government wished to raise a tax to be derived from iron, we shall see what would be the consequence of taxing the article in the raw mass, and what when it had passed into its last shape previously to consumption. If ten pounds of ore, worth ten-pence at the mine, were taxed at an *ad valorem* duty of ten per cent., the ore would yield a revenue of one penny only; the result would be to check the production, so as to render iron ore dear, and this dearness would affect all iron manufactures, from a common nail to a watch-spring. Let us suppose, however, the ten pounds of ore worked up into five hundred watch-springs, worth four shillings a piece, and that an *ad valorem* duty of ten per cent. were imposed on each; the same quantity of ore would, in that shape, yield a revenue of 1*l.* sterling, instead of a penny, and no check whatever would be sustained, either in the produce of the mine or in any of the several implements of iron. The advantage of taxes on consumption is not only that the same rate of tax produces an infinitely larger revenue,

but that the revenue is derived from those alone who are willing and able to contribute. Persons who must be unacquainted with the simplest rules of political economy have attempted to compare the land-tax of India with those of the customs and excise in England; but there is, in truth, no analogy whatsoever between them: the former is a direct tax on production, amounting in many instances to positive prevention; the latter depend on the choice of the community to contribute, according to its means and inclination. A falling off of the revenue on any one article immediately points out the necessity of reducing the rate, which, so far from diminishing the revenue, frequently increases it by additional consumption. The land-tax in India affords no such corrective; and heavy taxation drives the proprietor from his land, and renders the article of no value either to himself or to others.

If I have succeeded in proving the injustice towards the people, as well as the impolicy towards the government, of continuing the present taxation in India, a great step has been made in preparing the way for a reform in our financial system in that quarter of the globe. By the ancients, the inhabitants of India are represented as a wealthy and civilised people. The remains of cities, and public works of vast labour and of high utility, show that these accounts were not false; and the European travellers and voyagers, from Faria é Souza down to Bernier, confirm the

general opinion of the opulence and flourishing condition of those nations. Since the beginning of the last century, when the great empire of Aurungzeeb tottered to its fall, misrule succeeded, and to that misrule alone ought we to ascribe the easy transfer of so many millions of people to our dominion. Sixty-five years have passed since we obtained possession of Bengal, Behar, Orissa, and the Northern Circars; forty since we got possession of the Carnatic, the south of India, and Malabar; and nearly thirty since we occupied all the rest, with the exception of the Deccan. Sufficient time has elapsed, one would think, for the restoration of prosperity under a good government; but what is the state of the country at this moment? Are any of the symptoms of that prosperity which formerly existed under our predecessors to be seen?—those predecessors whom it is the fashion to revile with the epithets of cruel, lawless, and stupid, and whose very laws and institutes are stated to have been framed for theorists, but which were never carried into practice. It is not my wish to adopt the exaggerated language of those persons who have an object in misrepresenting facts: but the condition of the natives under our government is fairly stated by the Marquess Hastings, Governor-General of India, in 1822; by Sir Thomas Munro, Governor of Madras, in 1825; by Mr. Elphinstone, the Governor of Bombay, in the same year; and, lastly, by a gentleman once high in office, and now an East India Director. The latter

supplies us with the following picture, to furnish an excuse for the present system of taxation: “* The habits of the great body of the people are simple and uniform; their diet is spare, and confined generally to a few articles of the first necessity—rice, vegetables, fish, and the smaller grains; their clothing is scanty and mean; their habitations poor and unfurnished: what we term luxuries are confined to the opulent few. Capital is thinly distributed over the surface; and even the advantages of a genial climate, a prolific soil, and of manufacturing skill, were not found sufficient to swell the stream of commerce.” That “the stream of commerce” once did flow, and that abundantly, the ancient and modern histories of Egypt and of Venice sufficiently attest: that it no longer flows, may be very naturally ascribed to that state of society which the author has painted. The various descriptions of the actual condition of the people of the same class in different parts of India, show, if such evidence were wanting, that their simple food and wretched state are not the offspring of choice, but of necessity. In this state of things, it is said the land is and ever has been the principal, if not the sole source of revenue, and must continue so. But this is to mistake cause for effect. Let us imagine, as in India, that the sovereign of England claimed, as proprietor of the soil, the whole of the landlord’s profit or rent.

* Tucker on the Financial Affairs of the East India Company: London, 1824.

I ask what other source of revenue would be left? Could there exist any consumers of the comforts, much less the luxuries of life? Landed proprietors would be reduced to till the land with their own hands; and where would be the means of supplying "the stream of commerce," if all the profit went into the public treasury? How can we wonder that the revenue declines annually, that the very products of the earth are no longer what they have been, and that trade languishes? The sole remedy is an abandonment of that system to which the government at present so fondly clings; and to renovate the prosperity of India, the land-tax must be reduced, and recourse must be had to the true and just principles of finance, which are equally applicable to the inhabitants of the east as of the west. Systems may truly be said to arise out of circumstances; but principles are immutable, and ought never to be lost sight of. If we keep them constantly in view, we cannot err: it is by their abandonment that we become involved in a maze of inconsistency that leads to endless embarrassments. No example of this truth was ever more clearly elucidated than the whole scheme of Indian finance. By the adoption of plans at variance with these principles, we have brought ourselves into inextricable difficulties. Every project for collecting a revenue derived almost entirely from the land has failed. In spite of the most anxious desires of a pure legislation at home and abroad to do justice, to be moderate in taxation, and to secure individual

rights, we have brought about the most fearful changes of landed property under the Zemindarry system of Bengal : the taxation has been onerous, and corruption has pervaded almost every branch of our administration under the ryotwarry system in Madras, and we are now left in doubt what is best to be done. We have but one alternative, and that is to acknowledge, in the first place, the fallacy of that doctrine which assumes a right to take the whole surplus profit from the landholder ; and to recognise the opposite maxim, that the more which is left in his hands the greater will be his means to contribute to the national wealth, and consequently to the public revenue.

The Marquess Cornwallis perceived how impolitic such a tax was, and he felt anxious to relinquish it ; but in doing so he overlooked the true proprietors, and, with the best intentions, he sacrificed their rights. The most cruel injustice has been the consequence, but in the end the land-tax has found its level ; and though the ancient proprietors have in many instances suffered, the effect of limiting the demand on the soil has led to the extension of cultivation, and to provide for a population more dense than in any quarter of the globe. The principle was correct, though the mode of carrying it into effect was wrong. The same principle has been recommended by the Marquess Hastings, and by the most able of our Indian statesmen, among whom we may consider Messrs. T. H. Colebrooke, Stewart, Dowdeswell,

Tucker, Trant, and others, all of whom have for many years recommended a limitation to our demand on the land, and a reliance on the increasing wealth of the people to afford other means of supply. The same language has also been used by the Madras government, and the members of the Revenue Board, among whom the names of Hodgson, Fullarton, Alexander, Cochrane, and Wayte, are most conspicuous. Even Sir Thomas Munro himself has been a great advocate for lowering the rates of the land-tax; but when he states that a steady adherence to the rates of Colonel Read, of 45 per cent. of the crop has in the end produced land to be saleable *, and that a money assessment fixed at a third † or fourth of the gross produce, according to the laws of Akbur, would have produced the same effect, he appears to me to have entirely lost sight of the real proportion of the crop which is absolutely necessary to maintain stock and labour, and what ought to remain over for the surplus profit. The same error belongs to the scale of assessment recommended for adoption by the late commissioner in the Deccan. All the local authorities have seen the necessity of having a surplus profit for the landlord, after payment of the tax: whereas the authorities of England have pronounced ‡ that it is expedient to take this surplus for the government, and that no evil will accrue from it.

* Part III. chap. iii. p. 402.

† Vide ut supra, p. 404.

‡ Part II. chap. iii. p. 294.

The science of political economy is of recent origin, and does not necessarily comprise part of modern education, like the dead languages and other sciences more obscure though less useful to legislators. The errors which the statesmen of England have sometimes committed will surely form some excuse for those who have legislated for India: when the fallacy of the principles of the sinking fund, the offspring of the greatest men of the day, are at last acknowledged; when the errors of our domestic taxation, of our protecting duties, and of our bounties, are every day exposed and generally admitted, who shall condemn too harshly the precepts which have been inculcated regarding our Indian finance; and who can be astonished that erroneous doctrines have from time to time been promulgated, when we consider the various difficulties, which are almost insuperable, that Europeans in India have to encounter in arriving at truth?

We have, however, stronger motives even than justice to the people, if stronger there can be, for altering our present system of taxation — a regard for our own safety. Almost all those persons who have advocated the limitation of our demand on the soil, have not failed to adduce, as a substantial argument, the policy of having a body of landed proprietors to give stability and attachment to our rule. Our native soldiery may be deemed the main pillars of our strength in the East: while they are steady, obedient, and faithful, we may dictate submission to our foreign and domestic

enemies : but this body, of nearly 200,000 men, with arms in their hands, is composed chiefly of landholders. In case of invasion what have their brethren at the plough to lose by the downfall of our empire? Can they be worse off? Have they any peculiar privileges under our government? Are they wealthy and happy? Have they patrimonial possessions to fight for? Have the better classes been raised or have they been depressed? Let the public records answer these questions. Let us for a moment suppose a wise and virtuous prince to arise at Hydrabad, Mysore, Nagpoor, or in central India. Let us imagine him resolved to reform the abuses of modern governments, and to adhere to the laws and practice of his ancestors in the good old times, when the king only demanded a twelfth, a tenth, an eighth, or even a sixth part of the produce. Let us imagine such a prince steadily adhering to such a system for twenty or thirty years, or for any length of time sufficient to inspire his subjects and neighbours with confidence; and then let us conceive our being involved in war with him, allied perhaps with others pursuing the same plan. Is it not likely that our own subjects would desire to be placed under his authority, in order to reap the same advantages? Where then would be the fidelity of our native soldiery? This supposition is stated to show that our empire in India depends solely on the superior advantages we can ensure to our subjects above those of the native states. We do not sufficiently bear this in mind. We act as if our power was founded on some supernatural basis,

and that no human events could shake it; but, in truth, our strength lies wholly on the contrast our government affords to the misrule of our neighbours. We have more cause to dread the proximity of good and virtuous princes than of wicked ones, however powerful. The wise and mild administration of Nana Furnevese resisted all our power for eight years: we met with nothing but discomfiture in the long war between 1775 and 1784: whereas, in less than eight months, the same state, in the hands of the unpopular and unprincipled Bajee Rao, was subverted, and the extensive confederacy formed against us was dissolved. Eight short months sufficed, I say, to hurl him from his throne, and to render us the masters of his country and of his subjects, who received us with open arms. The successful rebellion of the Malabar landholders, to whom we eventually yielded in 1800, after a tremendous loss of men and money, ought to serve as an example of what difficulties we have to contend with in opposing good governments and in subverting popular rights; while, on the other hand, we see how easy it is to subvert dominions professedly unpopular, like those of the Peshwa and the Pindarries.

Without entering into the expensive nature of our Indian establishments, or of the impolicy of confining our taxation to the actual necessities of life, such as grain and salt, from whence our revenue is at present derived, I shall confine myself to the remedy which I conceive is still left open to us to relieve

us from the difficulty we are placed in with regard to the land-tax. To effect an alteration in the whole system of finance of a great empire, all attempts at any hasty or immediate changes would probably be disappointed. That which I shall propose will be as gradual as it is expected to be effectual and advantageous.

Fortunately for us, we possess in our hands the means of carrying this measure into effect without relinquishing any portion of our present revenue. All enquiries, whether historical or local, prove that the lands of every village are accurately defined, and that they belong to some township. The most sceptical of those advocates who contend for the sovereignty of the soil being vested in the king, will, I believe, not now deny that in a very great part of India cultivated lands belong to the occupants for the time being, and all have unanimously declared that if they do not, they should be conferred on them. On this point, happily, there is no difference of opinion; but the privilege of tilling the same field for ever, coupled with the condition of delivering up the fruits of the harvest, leave the boon little worth acceptance. Besides the cultivated, there are vast tracts of uncultivated land lying waste in almost every village. This waste in some places, such as in the Deccan and Tondeimandelum, is claimed as the joint property of the community, while in others it is usually considered at the disposal of the government. It is this land to which the advocates of the ryotwar plan look for the future source of revenue,

without sufficiently considering that the very process of bringing it into culture is full of difficulties. It would be advantageous to the government to let it on the lowest terms; but the effect of this is found to be detrimental to the revenue, for those lands assessed more heavily are abandoned, and the land-tax suffers diminution. The collector, therefore, has to take care that the waste land be not *too inviting*, so that it requires a delicacy of management to which few but the most experienced ryotwar collectors can pretend to be equal; and, under the most vigilant inspection of the keenest scrutineer, instances will occur of the husbandmen of one village throwing up lands paying the full share of taxation, to occupy others on more favourable terms.

To reduce the tax, these lands should, I conceive, be given up altogether, as a bonus to enable the cultivators to continue to pay their present rates; and in many places it may be found necessary even to make some permanent remissions — a measure which time and circumstances alone must determine. Having come to the resolution of abandoning all future claim to waste lands, the government must determine, as in the case of the permanent assessment, to limit its demand on the land to its present amount. This opinion, as has been shown, is by no means novel; it has been lately put forth in a work of great merit, “On the Landed Tenures and Constitution of the Indian Government,” professedly written in India.

The first step which appears to me requisite is to ascertain the precise extent of the land, and the prescriptive and avowed rights of individuals. It has been argued with much force, that the en-registering or recording rights is quite superfluous; and that, when they are disputed, courts of justice can investigate and determine them. I have already shown that it is for want of this knowledge that all the mischief of the Bengal settlements has taken place; and such is the confessed state of ignorance, even of collectors, that all those in the ceded and conquered countries recommended a suspension of any permanent settlement till it was determined to whom the proprietary right in the soil belonged; and the language of the regulations with respect to proprietors is so much at variance with the conviction on the minds of the public servants, that the latter are unable to reconcile them to each other and to the actual state of things. The mere verification of the superficial extent of townships with the village books, is a much more simple process than is usually believed; but the investigation and determination of rights is one of more difficulty, and ought to be entrusted only to the most intelligent and confidential civil servants, aided by some well-paid natives. A commission of this nature should follow the surveyors, and have authority to confirm rights. Those of a doubtful character might be reported on separately to government; but wherever they did not encroach on individuals, they ought to be viewed with the

most indulgent consideration with respect to actual occupancy.

Having decided on the question of rights, the next for consideration is the distribution of the waste lands.

The author of the work on the landed tenures, above referred to, suggests two modes of effecting this measure:—“The one is to sell the land outright, but in portions that would form estates of a fair size, neither too large nor too small. The other is to make it over in similar portions, without any payment in money, and to render its proprietors perpetually liable to the payment of a certain fixed sum to government.” Both these plans involve inconveniences which I shall proceed to discuss. The preservation of the size of the estates forms a necessary part of the scheme; or, in the succession of equal heritage, we should fall into the dilemma of a minute and eternal division of atoms. To obviate this difficulty, the author proposes that the law of primogeniture should attach to these estates. It appears likely that under such circumstances there would be no purchasers; and, at all events, great difficulty must arise in effecting a departure from the practice of the equal division of property among the brothers of the same family. So palpable an infraction of the law of the Hindoos, and, I may also add, of nature, would be exceedingly repugnant to them, and I question whether it would succeed. If it did not, the integrity of these new estates could not be calculated

on as part of the scheme. The second objection is, that the present landholders, who are poor, could not become the purchasers. The new landlords, therefore, who bought the lands (I do not understand they are to be taxed at all), would so completely undersell the produce of the original cultivators, that the latter must abandon their lands altogether, and would probably fall into the condition of tenants to the new purchasers; while, in the mean time, government would lose the revenue of the abandoned lands before any new source could be created. In this point of view, the injustice of this measure towards the old proprietors would not be greater than its impolicy towards the government.

In differing from the talented author of the pamphlet before me, I do so with great diffidence and respect for what has fallen from his pen on this subject; while I shall proceed to show that estates in India are preserved entire without the law of primogeniture.

In those parts of Europe where this law does not prevail, and landed property is equally shared among brethren, estates must necessarily, in a few generations, be subdivided into unprofitable portions, and be sold to other proprietors. This process has already begun to display itself in France, and is likely to continue, to the great detriment of national wealth. In the Hindoo institutions, the integrity of estates is preserved for many generations, if not for ever, though the law of pri-

mogeniture does not exist. The land of many villages is cultivated in common, each individual contributing his labour and capital according to his means, and sharing the amount of the net annual profit. In this way the integrity of the whole land can never be destroyed. In other villages, the land is subdivided into a certain number of shares (as we have seen), each of which remains for ever in the same family. Hindoo families sometimes live united, without separating their common interest in the land for several generations: one or more members manage the estate, while the others receive their portion of the produce, either on the spot, or wherever they may go in order to seek employment.* Family pride is opposed to their selling even a portion of these estates; and when done, it can only be effected by obtaining the consent of all direct and collateral heirs, who have each a preference in the purchase. This practice has grown into a law, and preserves landed property in the same family for a longer period and more essentially than any acts of European legislation. The demands of our government render it impossible to relinquish any portion of the present tax on land; but by limiting it to the present demand, we may effect the reduction by other means.

To confer the waste lands on any but the present payers of the tax would involve the incon-

* Many of the Brahmin proprietors of the village of Ootramloor are embodied in the corps of guides and surveyors in the Quarter-Master-General's department at Madras.

veniences already alluded to; and to divide and allot them to individuals, we should run the risk of doing great injustice to some, and of creating an endless source of jealousy and heart-burning in all. The measure, however, may be done by giving up, free of tax, the lands now lying waste; but difficulties exist, in the mode of conferring this boon, which ought not to be overlooked. It has been already shown that to give them away for nothing, to any but the present contributors to the land-tax, would be not only an injustice to them, but would inevitably lead to the relinquishment of much of the present land, in order to cultivate the waste on more favourable terms, by which an immediate defalcation of revenue would ensue.

A more equitable and more advantageous plan would be to proclaim, after the surveys were completed, that the unclaimed waste of each village (assumed by us to belong to the state) shall be given up gratuitously to townships. The result of such a step would be, that all the agriculturists possessing the means would instantly extend their farms, stipulating with each community for an exemption from contribution for a limited period. This measure would confer great immediate advantages on those individuals; while, as soon as the lease of exemption expired, the lands would bear part of the public burthens. This process would probably continue till the whole of the waste lands became cultivated, and the assessment fell lighter

and lighter on each acre. It may be assumed, also, that the altered condition of the landholders would induce them to improve their property, which, by increasing the quantity and quality of the produce, would rapidly reduce the proportion which the land-tax now bears to that produce, and gradually bring about that real value in land so much to be desired.

Village communities, perceiving these advantages, would, in cases where their own members had no capital, either borrow money for the purpose of rendering the waste land productive, or sell it to strangers; and thus, by extending the number of their copartners, lighten their own fixed assessment, as is practised daily in the Deccan*, in the sale of Ghutkool. Wherever land is found unattached to any village or community, it will be for the government to make its own arrangements for securing an additional revenue from it.

The next question is, to fix the amount to be paid by villages. It seems probable, with the advantages of a permanent tax, and the free gift of the unclaimed waste to each village community, that its members would willingly enter into agreements for a sum not to exceed the average paid during the last twenty-five years. With all those villages who refused to enter into such engagements, I should propose to revert to the ancient system of taxation of the native governments; by which I

* See Part II. chap. iii. p. 347.

mean an annual assessment on a portion of the gross produce, fixed with reference to the price of grain at the time in the neighbouring markets.

The Hindoos took a twelfth, a tenth, an eighth, and even a sixth portion; the Mahomedans and Marrattas, a fourth on dry crops: any thing beyond that is a violation of the law and practice of those of our predecessors who professed to rule justly.

The transfer of whole communities of proprietors to contractors, without defining the portion the former have to pay, or the latter have a right to demand; the fixing heavy money assessments on fields, and appraising land at a rate equal to thirty or forty per cent. of the gross produce, and making that rate to stand for twenty or thirty years, are schemes of finance, the one for simplifying collections, and the other for raising an onerous land-tax, which have both failed; and it is hoped they will, as far as is practicable, be abandoned, and in time be forgotten. In the former scheme, what was once uncertain is becoming every day better known: the interest of the revenue contractors is gradually beginning to tell; and they find that light assessments and easy rents are, on the whole, more advantageous to themselves than rack-renting and oppression.

Having determined on the amount of future assessments, the next object seems to be the mode of realisation. This, instead of being a question of finance, is one of legislation. The notorious corruption of revenue officers, ill paid and open to

great temptations, wherever discretionary power is left to individuals to grant remissions, renders it absolutely necessary that receivers of revenue should be amenable to courts of law. Hitherto there have been two methods of collection under our government: the one direct by natives, for their own advantage, either paying smaller or larger fixed sums for the privilege; the other, through natives under the orders of European collectors. In the latter case, the collector and his assistants have stipulated salaries, and are vested with great discretionary powers in granting remissions or entering into bargains on the public account, and in determining private rights. These establishments are extremely expensive, as all the business is carried on in minute detail. They are subject to no local control, but are under the orders of the Board of Revenue, which holds its sittings usually several hundred miles distant. Experience has shown that extensive corruptions almost always prevail under such a system; and it seems advisable, in every point of view, that more efficient local checks than have yet been adopted should be applied to it. The question, as I have before said, is one of legislative interference for the protection of private rights, rather than of finance. In either of the plans I have proposed for the reform of the revenue system, an attainable limit of assessment is defined: there is no discretionary power in either case; and, excepting in the security of the full portion of the produce for the government, there is no

difficulty. This process is found simple in Baroach, and was once the universal practice of the native governments, till villages consented to pay an aggregate fixed amount, when the waste lands were made over to them. Such is the practice under many of the feudatory chieftains of the Marratta government, in the Deccan, and in Malwa; and the flourishing condition of their districts exhibit its good effects.

It is instructive and satisfactory when one is able to bring parallel cases near home of what is proposed to be practised abroad. In the course of my enquiries on the Continent of Europe I discovered that, throughout Germany, village communities, not unlike those in India, have also long existed in Europe. Each of the towns, large or small, in Germany, consists of a municipality which frames its own bye-laws and manages its own concerns. The whole of the land, not belonging to private individuals, appertains to the village community, not in severalty but in common, as in many parts of the Carnatic. This common land is managed by a village council, of which the mayor is the head, and the profits are applied to defray the village expenses. Lighting the town, the construction and repair of churches, of public buildings and roads, and generally all expenses connected with the advantage of the village, are defrayed out of the common fund. In the kingdom of Wurtemberg the lands were newly assessed during the present century, and the mode of fixing the amount

is curious, if it be only to show the great difficulty which belongs to all measures of this nature. A former assessment, which had been made on fields, was found so unequal as to render its revisal desirable; and the government accordingly called on villages to exhibit the average gross produce and surplus of all the private lands in the kingdom. When the returns were received, the minister was surprised to find that the expense of cultivation was represented to be equal to the whole gross produce, leaving no surplus at all. The minister accordingly, viewing the whole proceeding as a fraud, added one third to the estimated produce, and fixed an assessment on the rent.

A distribution in detail was then made among themselves by village communities. In the course of time great inequalities have arisen; but as the assessment, like that of England, was made on rent, not on the gross produce, these inequalities adjust themselves by falling on the landlord in the sale of his land, but do not affect the tenant.

The laws for the village communities in the kingdom of Wurtemberg will be found in the Appendix to this work, and may afford useful hints for the legislation of India. In each of these is a mayor, or Potal, elected for life: his duties are precisely those of an Indian Gram Adikar. The village lands are managed by a council, or Puchayet, which aids the Potal in all the internal concerns of the community. The village also elects a committee of control, to check the conduct of the mayor

and council, half of the members of which go out of office in rotation every two years.

In consequence of this system many of the villages and towns of the kingdom of Wurtemberg support all the internal expenses of the community by the profits accruing from the common lands and village property.

But to revert to our Indian systems. When I regard the expensive establishments and the corrupt practices of revenue servants under the detailed system of management, and look back at the violent usurpations of private rights which appear by the records to have taken place under direct European agency, possessing almost unlimited authority, I cannot but feel the vast difficulty, I had almost said impracticability, in the actual state of affairs, of conducting our revenue business on the plan at present in force, denominated ryotwarry. The nature of tenures and rights are so complicated, and so various in each district, that it is no wonder if they are for the most part unknown and little understood, even by the most experienced Europeans who have dedicated their lives to the enquiry; much less are they known to any inexperienced collector. The very Boards of Revenue and Commissioners themselves have confessed their ignorance on these points: how then can it be expected that judges, whose duties are of so multifarious a nature, and whose lives are occupied, not with becoming acquainted with laws by studying cases of precedent, but whose spare time out of court must be occupied, if they do their

duty, in studying the technicalities and forms of their courts, comprised in several folio volumes of regulations; whose qualifications for office do not consist in a knowledge of law so much as of forms; and whose pretensions are most usually founded on the stations they fill in a graduated list of civil servants entitled to hold office, and to receive a certain sum of money? Litigations on landed tenures have been worked out even by the judges of the Supreme Courts at the Presidencies, but not before a lapse of years and an expenditure of vast sums of money, which, after all, almost amount to a denial of justice altogether. The records of Bengal and Madras especially teem with instances of the grossest injustice. In the former, they appear under the Zemindarry system; in the latter, chiefly under the Ryotwarry. As one of many instances which have come under my observation, I quote the following candid statement from a Report, dated 31st March 1818, from Mr. Græme, the collector of Arcot:—"Para. 112. It must be admitted that it has only been by the Company's government that a resumption has been made of the *maunium* (tax free) land, and the privileges in kind, from the mere notion of expediency. The resumption of the lands and privileges in these districts took place in Fusly 1213 (A.D. 1803), *under the sanction of government*, on the recommendation of my predecessor.

"113. This I am inclined to believe to have been a measure of unnecessary hardship, particularly as the supposed equivalent in money which was established is by no means equal to the pro-

duce of the maunium lands and *sosuntrums** which they formerly enjoyed. It (the measure) has too much undermined their hereditary attachment, and lessened the interest which they had in increasing the produce of the village. It has, besides, rendered it too easy, under a revenue administration *which does not sufficiently respect ancient rights and customs*, to admit strangers to the head of the villages, by the intrigues of revenue servants. I therefore recommend that their former maunium lands and *sosuntrums* be restored, whatever system of general management may prevail hereafter for these districts.”†

If other instances of this nature were required, numerous examples might be adduced; and I fear an enquiry would show that the rights of individuals, of the better classes particularly, have been as much infringed, if not more so, by European collectors in Madras, under the authority of government, acting from ignorance and over zeal, than they have been violated by revenue contractors under the sanction of the regulations in Bengal. Where rights are recognised and defined, the proprietors of village revenue, of which there are so many thousands in all parts of India, are restrained

* Personal fees.

† Mr. Græme succeeded to the temporary charge of the government on the death of the late Sir Thomas Munro, and issued a proclamation granting the privilege of trial by jury, in all criminal cases, to the natives under the Madras presidency. This measure was disapproved, and the order superseded, by his predecessor; and the boon at present remains a dead letter on the records.

from encroachments. There are many reasons for this. In the first place, these proprietors are aware that their own rights are confined to the sovereign's legitimate share of the produce, or its equivalent in money; that the landed proprietors cannot be ousted while they pay that portion; and they also know that the government, essentially just in its preservation of rights between its subjects, will allow of no encroachment. Moreover, the landholders themselves, in a body, resist any attempt at innovation on the part of the revenue proprietor or receiver. It is to these causes we must ascribe the extremely flourishing condition of those villages whose revenues, or land-tax rather, has been assigned to individuals, and which are held under the exclusive management of natives. Wherever you travel in India, the fact stares you in the face. Whenever, in a poor country, you perceive one or more flourishing villages, you are sure to find it is under the individual control of some one who holds it free of European interference. The truth of this will not, I believe, be contested; and it only proves how much less competent we are to manage the country than the inhabitants themselves. The whole of the statements made in support of this assertion may be proved by enquiry from those persons now in England who have the highest character and the greatest experience in these matters. If this view of the case be correct, we ought to adopt some medium course between that of the Zemindar, or revenue contractor of

the Bengal regulations, and the uncontrolled and ignorant European collector, with his expensive establishment of ill-paid and greedy dependents. There are many instances, under the Madras Presidency particularly, of splendid temples and of hostels being built by native contractors of land revenue, both for the use of their own countrymen and for European travellers; and in the extreme heats of the hottest seasons, numerous charitable establishments, to supply cool water and afford shade to travellers, are to be seen throughout the country, maintained entirely by opulent individuals of this description. Whatever may be the ill effects of the religion of the Hindoos, it not only strongly inculcates charity, but it produces it in a very general degree amongst the people. Every European traveller must be struck with the absence of importunate beggars, as in the more civilised regions of the west. Village societies not only provide for many of their own poor, but also for itinerant mendicants.

In permitting villages to assess themselves, it is to be hoped that measures will be adopted to enable the inhabitants to manage their internal concerns as they are accustomed to do under their own governments; and that the eternal interference of revenue officers, under the plea of protecting the people, will be prevented.

It is preposterous to suppose that a European collector, having charge of 1,500 or 2,000 villages, and collecting taxes from 100,000 cultivators, can

be competent to regulate the quantity of oil which ought to be used in all the temples and at all the village gates in the country, nor to judge of the *quantum* of food which shall be distributed to mendicants and priests, to travellers or public officers: yet such are the duties of every ryotwar collector. These expenses so entirely concern the people themselves, that it is mere impertinence on our part to interfere with them: it originates from that utter contempt with which Europeans are apt to view the natives; from that assumed superiority of our own knowledge; from that unfortunate propensity to distrust them, even in the management of their own business; and that laudable, though mistaken, wish of supplying, by our own *wisdom* and superintendence, all the defects which we attribute to their character. The task of regulating these matters must be trusted to stipendiary native agents: no European collector can ever superintend one thousandth part of such a concern; so that, in the end, it usually terminates in corruption, and leads to extortion and oppression, sanctioned by official authority. We treat the people as if they were savages, without any frame of society: whereas I am sure we might, if civilisation were an article of commerce, in the words of Sir Thomas Munro, import largely, with great advantage, into Europe.

In the permanent assessment of the land, and in limiting our demand on it, we need be under no apprehension for other objects of taxation. This apprehension does, however, exist in a very alarm-

ing degree among those people who persist in believing that the natives of India will never be brought to consume those articles which constitute the comforts and luxuries of life. In order to meet this objection, let us imagine that every cultivator or landowner in India were allowed, for one year only, to enjoy the whole profit of his crop : there would, in this case, remain about seventeen millions sterling in the pockets of the people at the end of the year. Can it be supposed this sum would lie idle? Would not the sudden acquisition of wealth lead to the natural desire of each person to improve his condition, and to enjoy some of those good things in which his more wealthy neighbours had hitherto indulged? Can it be believed that spare and coarse diet, scanty clothing, bad lodging, and hard labour, are things which these people submit to from preference? In a tropical climate neither clothes nor lodging are absolutely necessary for the preservation of life ; yet few of the people are without either or both. The wants of the people of India are, like those of the rest of the human race, bounded only by the means of attainment. We see this every day. In some parts, where the taxes are heavy, the inhabitants are described as wretchedly clothed, their houses are mere hovels, their agricultural machines imperfect, and their general condition miserable. In Guzerat the cultivators are represented as sleek and well looking ; all of them decently clad, and cleanly ; their dwellings comfortable, and the whole economy of

their household respectable. One cannot be at a loss to account for this difference. It is because the former people have not means to procure those comforts which it is permitted to the Guzerat husbandman to enjoy. But let the latter become a proprietor, we shall see him mounting his pony, to go and visit his lands; and, rather than eat cakes of the poorer grains, he will always have abundance of rice in his house. Let it not be supposed, however, that he and his household will be satisfied with better food merely, or with an extra quantity of butter in his curry. Instead of his wife and daughters going out to weddings and other parties among their neighbours in cotton clothes of the country, they will not fail to let the proprietor know that such gear is very unbecoming the females of a gentleman who rides on horseback. These will be changed for silken dresses: gold and jewels will necessarily attend the change; and a carriage of some sort (whether drawn by ponies or oxen is immaterial) will add to the luxury of the family. The farmer's family will certainly vie with that of the shopkeeper; and the latter, as he becomes wealthy, with the shawl merchant; and the shawl merchant with the banker; and so on. Do we not see this take place daily in every town in India as well as in England? Where there is wealth to purchase, and means to display, it is absurd to suppose that the inclination will be wanting. Vanity is a more common passion than avarice: the consequence is, that more people, all

over the world, are ruined by extravagance than die rich out of parsimonious savings. It is pretended that the Zemindars, or land-tax contractors in Bengal, do not spend the money they acquire, but place it at interest in government securities. This may certainly be the case with a few, especially those who have purchased the contracts on speculation, without themselves being agriculturists. To place their savings at interest is to follow the calling to which they have been brought up as bankers; but it will be different with farmers and landed gentry: they will naturally desire to improve their estates; mere articles of food will give place to cotton, sugar, indigo, cardamums, and other more expensive productions yielding larger returns than corn. The deficiency in these products at present is owing to the absence of capital. The whole surplus profit is absorbed in the tax, and agriculture has fallen off and must decline. At the Presidencies, where there is still some trade, and wealth is acquired, we find the natives vying with each other, and with Europeans, in their expenses. The use of English carriages, of all descriptions, is common; and I verily believe that in Bombay those of the natives do not fall much short of the number of those of the European community. Scarcely a house of respectability on the island is without its chairs, couches, tables, looking-glasses, and all the conveniences of the domestic comforts of Europe. The natives do not universally adopt the use of our luxuries; but those persons who have

travelled much on the Continent of Europe, and have visited the three capitals of India, will be disposed to think with me that the natives of the latter country more readily conform to our habits than the natives of Europe do to the customs of their neighbours.

The financial system of India has, as much as any thing else, tended to exhibit the natives to us in a very unfavourable point of view. Undefined taxation, limited only by the means of paying, must inevitably lay the foundation of every vice. The peasants and the public officers of the villages are incessantly trying to deceive each other: the former to obtain remissions, the latter to extort the utmost farthing. The village officers, in their turn, endeavour to deceive the local native servants, in order to give up to them as little as possible; and the latter to retain all they can out of the collections. The local native officers play the same game where they can with the collector; and the whole system naturally begets chicane, deceit, and mistrust.

A fixed assessment, capable of being easily paid, would remove these evils, and render the people less prone to such deceptions. A knowledge of them in the finance department, and their exhibition as criminals in the courts of justice, comprise nearly the whole of the intercourse of our European civil servants with the natives. That their opinion of them, on the whole, should be unfavourable, is not therefore to be wondered at; but the prejudice

against them is wearing away, and their more extensive employment has been lately much recommended. By this measure we shall derive many advantages: while we attach the people to us, we shall provide a cheaper and more efficient administration, and give them an interest in our government, which at present is so much wanting. The good effects that have already ensued from the extensive employment of native judges on the Madras establishment, affords a convincing proof of the benefit to be derived from the practice. Our present civil establishments are enormous, still we are always complaining of their inefficiency. It is hardly credible that no fewer than *one hundred thousand* native civil servants form the train of our European agency; and I speak from the very highest authority when I assert that to be the case. To this may be added nearly twice as many native soldiers, maintained in a time of profound peace. The necessity for the support of so large an army arises out of the nature of our situation in India. Besides independent chiefs, there are no fewer than thirteen sovereign princes with whom we have contracted subsidiary alliances. These connections involve us in the necessity of being in a constant preparation for war at a vast expense, while the allies themselves are enabled, by the protection they receive from us, to lay by a large proportion of their revenue yearly. The nature of these alliances renders the native sovereigns wealthy, though it deprives them of power. Their subjects and

they both feel the humiliated condition in which they are placed; and the prince who has sued for our friendship and protection, soon learns to hate the power to which he owes his security, but whose superiority he is daily taught to recognise. Opportunity is only wanting to avail himself of the accumulated wealth of a long period of peace to break out into open war, or to foment discord in other quarters. This it is which constantly involves us in such vast military expense in all parts of India—an expense from which we cannot escape with safety to our dominion. Of our own subjects, Sir Thomas Munro, in his excellent Minute of 31st December 1824, has thus spoken:—“What is to become of the people? I require it to be distinctly avowed whether they are to be raised or lowered. Are we to be satisfied with merely securing power and protecting the inhabitants, leaving them to sink gradually lower than at present; or are we to endeavour to raise their character, and to render them worthy of filling higher situations in the management of their country, and of devising plans for its improvement? It ought, undoubtedly, to be our aim to raise the minds of the natives; and to take care that, whenever our connection with India might cease, it did not appear that the only fruit of our dominion there had been to leave the people more abject, and less able to govern themselves, than when we found them. Many different plans may be suggested for the improvement of their character; but none of them can

be successful, unless it be first laid down as a main principle of our policy that the improvement must be made. This principle once established, we must trust to time and perseverance for realising the object of it."

"We should look upon India, not as a temporary possession, but as one which is to be maintained permanently, until the natives shall, in some future age, have abandoned most of their superstitions and prejudices, and become sufficiently enlightened to frame a regular government for themselves, and to conduct and preserve it."

We are too apt to ascribe to the inhabitants of India a character for timidity and pusillanimity. They are neither timid nor pusillanimous: they are bold and enterprising. He who has read their history cannot deny it. The deeds of our armies in India verify the assertion; and the false estimate we have of them may lead to our ruin. When we recollect the scene at Vellore in 1806, and the state of the Madras army at that period; when we see a population of a hundred thousand inhabitants quitting their houses and their property, and encamping for whole weeks in the open fields, rather than pay a house-tax imposed without their consent, as did the inhabitants of Benares, we may judge whether they will tamely submit to injuries affecting whole communities. So far from their being supine, they are so tenacious of their wonted privileges, that it requires the experience of an European's life to be fit to be placed in authority

over them. The hold we have on them is already too loose: it should be our object to bind them more strongly to our government. We have, fortunately, in the Hindoo institutions themselves, a broad basis on which to build. Each village is entire within itself: its elders form a body of senators at home, and representatives of the people abroad. A number of such villages constitute a district, which has its chief, who represents each of these little states at the court of his sovereign. These individuals enjoy their family estates absolutely independent of the favour of their prince. They hold their representative offices hereditarily, as he holds his crown; and cannot be dispossessed, but for treason, without violence and injustice.

In the subdivision of the land among ten, twenty, or thirty families, as is the case in many villages, we have a body of ancient landholders ready made to our hands: when these shares are again subdivided among many individuals, each is less opulent, but not less a proprietor of his family estate. When the estates are large, and comprehend several hundreds, or even thousands of acres, they may be regarded as great landlords. Such did, and even now do, exist under the Hindoo government, and, in some parts, under our own, where we have not disturbed the ancient state of society.

It has been too much the practice, of late, to talk of our ignorance of the institutions of these people:

this confession implies that we have, at least, learned enough to know how little we do know ; but there is, in reality, no dearth of information for those who wish to obtain it. No science is acquired by intuition, or without intense study : how then can we expect to know the intricacies of the domestic, civil, and political institutions of an ancient and civilised people, like those of India, without application ? The necessary knowledge cannot be compressed into one volume : it lies buried in hundreds of volumes. How many local Reports are there written, and even published ? But nobody reads. Information regarding India is, of all topics, the most nauseating in English society : the scene is too remote to excite interest, and ignorance renders the subject unpalatable. If it be really the object of the government to obtain information, in order to legislate for India, it would do well to call into its aid the talents of those able men, governors, councillors, and heads of the service, who are daily returning from the very scene. These might be formed into committees, and be required to report on given subjects submitted to them. These reports would serve better as guides for the ruling authorities in England, who are eventually responsible, and have to decide on them, than any opinions derived from the mere perusal of documents, on subjects to which the rulers themselves may be strangers. Had a committee of this nature sat twenty years ago, on the subject of this work,

the question would have long since been decided on just and equitable principles.

I have limited my subject to the land-tax, the principal source of our revenue. I have shown, I believe, how we have erred, not from intention but out of ignorance. Our resources are now beginning to fail us; we endeavour to meet the contingency by reduction of expense, but we must avoid inefficiency. In India we have no sinecures nor pensions to clip away: every public functionary has his full share of employment and responsibility, and the services he performs cannot be dispensed with. The great engine of the government is its army: it cannot be tampered with without danger. I have already witnessed two or three commotions that threatened our empire with ruin: twice from the disaffection of the natives; once from the discontent of the Europeans; and the latest accounts are not favourable to tranquillity. In times of peace and order the machine is sufficiently manageable, and works well: it is in times of commotions that superior minds are requisite to regulate it. Weakness of judgment and inexperience may do more harm in one year than can be repaired in an age.

I have hitherto spoken of India as regards itself merely: let us see how our administration affects the mother country. The public is at present inundated with works against the continuance of the present system of government. An unrestricted intercourse with every part of the extensive coast of

India, free admission throughout the whole country for Europeans, and the privilege of purchasing and holding lands, are demanded. By the acquisition of these privileges it is maintained that the manufactures of England would obtain a ready and almost unlimited demand; that the residence of Europeans in the interior would tend more largely to diffuse commerce, and would communicate a taste for the articles of European produce; and that the occupation of land by Englishmen would lead to the improvement of agriculture, and to the production of the most valuable raw materials for the markets of Europe.

India at present contains a vast population, composed of poor peasants who have barely sufficient to feed themselves and their children. We are willing enough to furnish its inhabitants with our manufactures, but they require the means of purchasing. Under the present system it would be of no avail, even if the soil produced gold instead of grain, if the great landlord (the government) were to take all the produce, except what is necessary to pay the labourers: in that case, as now, there would be no surplus to purchase manufactures. The country is absolutely without the means of carrying on a foreign trade, or even of improving its soil; and these means have been greatly reduced by the supercession of its home manufactures, and the onerous duties levied in England on its raw produce. The imports into India are favoured by limiting the duties to two and a half per cent.,

while the imports from India are burthened with duties of from 25 to 30 per cent. Can any trade thrive under such circumstances? We must deal with that country on a perfect equality before she can be made profitable to the parent state. The import and export duties of both nations ought and must be put on a par to render the trade beneficial. But, above all, the landholders must be allowed to retain a portion of the surplus of their crop, instead of paying the whole. Were this tax even expended in India, the evil would be less : but how is it disposed of? About one fifth of the gross taxation, that is to say, four millions annually, is withdrawn from it, either in produce or in specie, to be expended in England. This sum is necessary to meet the charges of the home and St. Helena establishments, for the pensions of public officers residing in Europe, and for the purchase of public stores to supply an army of two hundred thousand men — not one sixpence of which ever returns to benefit the country from which the tribute is derived. The nature of our rule demands that India should support the home establishments ; and I fear it is too much the interest of England that she should continue to supply our army there with clothing, equipments, and ammunition, to hope for the adoption of any measures which might alleviate the burthen that country now sustains from our injustice.

Much has been said of the necessity of opening the trade more than at present : but, in reality, the

trade with India, in every respect, is under less restriction than any of our colonies. Enough of speculators surely have been ruined in the attempt to force a trade with that country. The people are poor; they have no means of purchasing: England refuses to receive Indian goods on equal terms; and the government taxes the land in the whole surplus produce. Place India on an equal footing with the mother country; treat her as a trading nation, and not as a tributary colony; and ninety millions of people, with a thriving agricultural population, and a ready market for their produce, will not fail to consume all that the manufactures of England can supply in the way of broadcloth, cutlery, machinery of every description (from a steam-engine to a pocket watch), porcelain, glass ware in all shapes, jewellery, wines, and a hundred other articles, which the want of means alone now prevent the natives from purchasing. On the other hand, we must not hope to compete with the native country of cotton and silks in manufactures of those articles: we must be content to receive the raw materials to work up for the markets of Europe. We must also take indigo, spices, sugar, dyes, drugs, and all the indigenous produce of the East in return, or we shall in vain hope to sustain a trade with that country.

As connected with the subject of this work, it seems proper to say a few words respecting the free admission of Europeans into India, for the purposes of settling and purchasing lands, and of

residing in the interior. Ninety millions of people already occupy the soil; and the old territory in Bengal, according to a very accurate census made in 1820, contains 39,679,000 souls, over a superficies of 162,000 square miles, exhibiting a population more dense than any equal portion of the globe, China not excepted. To talk of colonising India with Europeans, therefore, is evidently an absurdity. But to admit them even to an unrestricted and free residence, with all the rights of citizens, necessarily involves a question of high consideration. In legislating for so large a population, whose laws and usages are peculiar, we are bound to consider their advantage as the primary object; and when we talk of allowing a few foreigners to settle among them as citizens, it is quite clear the latter must be subjected to such laws as may be thought necessary to protect the rights of the original inhabitants, and to ensure the safety and welfare of the existing government. If there were due encouragement given to engage in agriculture and manufactures, there is abundant capital in the hands of the native population to render them wealthy; but it is our financial and our exclusive commercial systems which paralyse their efforts. Supposing, however, Europeans were encouraged to go to India, it is certain that the climate, which drives to England annually so many public servants of the government, and which is the grave of so many others, would hold out no inducement for Englishmen of property to become permanent occupants of

the soil. The only object which people can have to dwell in an unhealthy and ungenial clime, is to accumulate wealth rapidly. How is this to be done by occupying land in India? Of all speculations, agriculture is that which affords the least prospect of a very rapid accumulation of property in any country: but when we consider the difference of soil, of climate, of seasons, of produce, and, lastly, of practice, between the agriculture of England and India, I think I may venture to say that the most skilful English, or even Scotch farmer, would find himself almost as much at a loss in an Indian climate and soil as if he had never practised the rural art. In India an European farmer has every thing to learn. He has to study the seasons, the rotation of crops, the different descriptions of produce, the modes of ploughing, sowing, harrowing, of irrigating the land, of weeding, and a thousand other intricacies of the art, before he can venture to hope for any success; and the chances are that in the end he will be ruined. The restriction imposed on Europeans going to India might perhaps be less rigid; but the permission to reside in the interior, and their removal even from the country in extreme cases, must, as at present, I conceive, be vested in the local government. Europeans in India are in reality aliens, and they must conform to the laws conducive to the welfare of the country. The idea of every Englishman having a right to expatriate himself at will into every English colony or dominion, and there

exercise all the privileges to which his birthright entitles him at home, is absurd. An Englishman's rights are confined to English ground, and are defined by the laws of his own country; but he can surely have no pretence to demand those rights in a foreign land, at the expense of the prosperity and happiness of its people.

I am by no means averse to the admission of Europeans into India, with the above reservations. I have seen the good effects of the intercourse of English merchants at the Presidencies, where the same laws protect both parties: there the European finds the necessity for native assistance, and interest prompts both to aid one another. In the great mercantile houses of Calcutta, Madras, and Bombay, if not actual partners, the natives have extensive commercial transactions with the European merchants, and mutual advantages accrue. The natives, in the accumulation of wealth, and in constant communication with the Europeans, vie with them in luxury and comforts; and that taste for expense, conducive to the encouragement of trade and manufacture, necessarily follows.

Let it not be supposed that any thing which I have said in this work is intended to reflect on the characters of those great men whose measures have been exposed to censure; nor do I wish to impute blame to those high authorities in England who have taken views different from mine as to the expediency of continuing the present system of

finance. My whole life has been devoted to the study of the history, the manners, the customs, and the institutions of the country. It is from these sources I have borrowed materials to show that our measures have been founded on false assumptions; that the ninety millions of freemen in India were once ruled by judicious laws which we have overlooked; that their institutions are founded on wisdom, and have withstood the shock of eight centuries of conquest in a manner that no other institutions with which I am acquainted ever have or could have done; that these people peculiarly claim our protection in their ancient rights and privileges; and that until they are restored to them they must gradually sink lower and lower in the scale of humanity: but I believe that they will never sink into a condition so abject as to render our dominion over them secure from subversion. On the contrary, every thought which I have ever given to the subject convinces me that our own safety will be rendered more permanent by the adoption of a system that may raise the natives to that scale in the state to which they have a right to aspire, and for which they are fitted; and that, by affording them advantages equal if not superior to those they would enjoy under the native governments, we shall supply them with motives of attachment and fidelity. The connection is, however, an unnatural one, and will probably, in the end, be dissolved. Let us prepare ourselves and them for this separation, by rendering them fit to govern and

to defend themselves, and leave them disposed to continue a friendly connection with us. To act otherwise,—to retain them in forcible subjection, to withhold from them those natural rights to which they are entitled,—will be to hasten that disunion which may be protracted, and to lay the seeds of that revolution which may end fatally to our dominion in India.

The ministers of this kingdom, in whose hands the legislation of that vast empire centres, have a fearful responsibility: let them avail themselves of the present time to seek for and obtain the requisite information; and, above all, let them be cautious how they entrust the fate and welfare of those vast regions into unskilful or inexperienced hands, if they intend to preserve the rights of the people and the superiority of the British rule in that quarter of the globe.

SUPPLEMENT.

AFTER the proof sheets had been nearly all corrected and struck off, I discovered, among the donations to the Royal Asiatic Society, a MS. Memoir on the Madras revenue system, written by the late Ramaswamy Naidoo, formerly a public officer of the government, and who, at the time of drawing up the Memoir, had retired from public life, and was residing in a village, the revenue of which had been assigned to him for his long and faithful services in the revenue department.

The document is written in English, and is in the original shape given to it by the author. It contains three remarkable features:—The first, is the refutation of the doctrine of the sovereign's proprietary right in the soil, which he has handled in a very able manner; the second, is a recommendation that the whole of the waste lands should be given up to villages *gratis*, as the only alternative left of restoring the value of the lands now occupied; and the third, contains his observations on our revenue system. The latter is valuable, as containing the view this intelligent native

takes of our system of management in India. The Manuscript has been badly copied, and some grammatical errors, whether of the original or the copy is immaterial, have been corrected: the rest is the simple language of Ramaswamy Naidoo himself:—

“Your government has by denying (*abandoning*) at one time, and by confirming (*adopting*) at another, different systems, given room (*encouragement*) to all persons who are so inclined to propose plans for the revenue, in order that they may surpass those then in practice. Not to say that time and experience might not have suggested continual modifications. The changes, however, have been endless, and have served rather to weaken the confidence of the cultivators in the British government than to secure them in their rights, which, after all, is the only mode of binding them strongly to the interests of the state.

“It cannot be questioned, however, that the honourable the Court of Directors, remote as they are from this part of the world, could not but choose some amongst the various plans submitted to them by persons supposed to have had experience of the manners and customs of the people; and that they did select such as to their superior wisdom seemed best, and most calculated to ensure the principal object of their administration, namely, the interest and comforts of their subjects.

“Your Governors, generally speaking, are persons of noble birth and extensive capacity, and have, no doubt, always evinced every inclination to do just-

ice* to individuals ; but owing to so great a part of their time being devoted to extensive political duties, and other affairs of their station, very few of them appear to have done any thing in revenue matters for the good of the country. The blame of failure of the plans which have been adopted, therefore, belongs rather to those persons who suggested them than to the Governors themselves.

The entire management of revenue affairs is vested in a Revenue Board, sometimes composed of qualified persons, at other times not : this is because you have made it a rule amongst yourselves that you are all fit for any situation whatever, from merely residing a certain number of years in India. For instance, one person is made a commercial resident or a collector of sea customs this day, and he becomes a collector of land revenue the next. So, in like manner, are your judges and registers (assistant judges) appointed. In this case the rule which applies to the King's Court is not observed : there no one can become a judge unless he has acted a certain number of years as a barrister.

“ You do not show similar indulgence to the natives. When a man comes to you and asks for employment, you question him as to where he has served before, and in what situation ; and if he says he has never served at all, or if he names an employment different from that to which he aspires, you tell him he is unqualified.

* The writer alludes to the injustice done by encroachments on the rights of landholders by the revenue officers.

“The Board of Revenue transacts its business chiefly by correspondence with the collectors, who, acting to the best of their judgment, in settling the jumabundy of their districts, forward long reports, dictated in their best style, to the Board, accompanied by an abstract, but not a detailed account, consisting of sundry calculations drawn up so as in one way or another to account for any deficiencies there may be. At the same time the collector assigns satisfactory reasons for the falling off, and usually apologises for the delay in transmitting his accounts: these, in some cases, pass the Board with great applause, which commends the collector for having got so well through so difficult a task. The Board, in like manner, looks for applause from its superiors.

“The detailed accounts are never asked for, nor are there any native servants with the Board* ; and even if the details were sent, the gentlemen could not spare time to look at them.

“The delay in beginning and concluding the jumabundy is never noticed; nor neglect of management in not advancing *tuccavy* (pecuniary assistance) in due time; nor in the delay of cutting, threshing, and dividing the crops between the inhabitants and the government. These matters are never enquired into: nay, the gross inattention of some indolent or unqualified collectors in the

* Since this Memoir was written, an establishment of native examiners of local accounts has been attached to the Revenue Board.

course of their management is often passed over; sometimes because the affair is deemed too trivial to notice, at others it is overlooked out of delicacy.

“You always decide in your own minds upon affairs which may often require the intervention of the natives. You allow them no freedom of speech, with a conviction, which all Englishmen entertain, of the necessity of keeping more power in their hands than in their native country. In the 5th Report, p. 913., I find, in the Memoir of Mr. William Thackeray, addressed to Lord William Bentinck, the following observation: — ‘In all countries it may be good to limit the power of the prince; but here the government must keep as much power as is consistent with private right in its own hand.’ The author of this Memoir, being an Englishman, did not like to part with any portion of his delegated authority.

“The constitution of England, as far as I have learned, is such, that all classes are represented by their jurors (*peers*): that is, you have the House of Commons to represent the affairs of the commonalty; the House of Peers, that of the nobility; the Spiritual Lords, that of the clergy and church; and the king in council possesses the executive power, and at the same time preserves the dignity of the royal family.

“You will say we have no morality, and that you cannot vest these privileges in us. Very true. How can you acknowledge that (virtue) in us, in which you wish to persuade us we are deficient?

But you do not choose to open the door to us.* Until you treat us with civility, and allow us freedom of speech, then only ought you to expect us to attain that excellence which you now deny us to possess.”

* This phrase means, “ You do not choose to give us a fair trial; you afford us no opportunity, by paying us ill and treating us with mistrust.”

APPENDIX.

THE following extract from the law promulgated on the 14th March 1814, for the village municipalities of Wurtemberg, exhibits a very striking analogy between their organisation and that of the village communities in India; and the document may afford some useful hints in framing any future regulations for the internal economy of Hindoo townships: —

“ Every village and town forms a Commune. On its first formation each village must consist of at least five hundred persons.

“ Every individual, and every description of property within the limits of the township, is amenable to its laws, unless especially exempted. The Commune alone has the right of regulating its own affairs, which include the management of the common property, and the superintendence of the local police.

“ The affairs of the township shall be entrusted to a Common Council, which shall consist of not less than seven, and not more than twenty-one members.

“ The members of the Council shall be elected by the Commune, according to a majority of votes.*

“ Every citizen elected into the Council is required to serve for at least two years. Minors, bankrupts, servants, convicted criminals, and relatives within the first or second degree of members of council, are ineligible for election.

“ Every member is required to vacate his seat after the first two years of his election; if he choose to become a candidate again, and is re-elected, he shall hold his office for life.

“ The Council represents the interests of the village in its

* Every adult male enjoying civil rights is entitled to vote. The vote is given in writing, and put into a box, which is opened in public, and the successful candidates are announced.

relations with the Government; its duty is to protect the people from external encroachments and from internal disorder.

“ Every village or town elects its Mayor, or chief, who is, *ex officio*, chairman of the Council.

“ On the vacancy of the office, the Commune shall proceed to elect three candidates, whose names shall be sent to the King for his choice. Whosoever is eligible to sit in the Council is also eligible to the office of Mayor, with the exception of publicans. In the election of a Mayor at least two thirds of the Commune must be present to form a quorum.

“ The King elects the Mayor from the three candidates submitted to him. If, however, one of the candidates has the votes of two thirds of the electors present, he (the King) is bound by law to recognise him as Mayor. This office, like that of Councillor, is for life.

“ The Mayor receives a salary from the village, which is paid out of the common fund.

“ The duties of the Mayor are to maintain public order and security; to superintend the police, both for the security of the community and for the benefit of the government; to execute the laws; to assist and expedite the poor and helpless; to give information and assistance to strangers; to prevent all acts of injustice and oppression; to superintend and act for the welfare of the village; to direct the management of its affairs, in concert with the Council; and to prevent abuses.*

“ The Mayor may confine the refractory for forty-eight hours, and may impose a fine not exceeding eleven shillings on his own responsibility.

* * * * *

“ The Council shall elect a public record keeper, whose office lasts for life: he, like the Mayor, shall be paid out of the common fund.

“ The Council shall have the management of the funds of the corporation, and elect a treasurer from amongst its members, who shall superintend and examine the accounts.

* The same duties, the same office, and the same mode of election, are common throughout most parts of Germany.

“The Council shall decide on the best mode of managing the public funds, and shall judge of the necessity of all charges in the most frugal manner; on the employment of the surplus funds; and, in case of deficit, on the mode of raising means to defray the expenses.

“In default of means, out of the village funds the Council shall take measures for meeting the surplus by an impost, made on the same principle and ratio as the public assessment.

“The Mayor shall form the annual budget of the Commune, and submit it first to the Council, subsequently to the Committee, and eventually to the Government.

“The Mayor and Council shall distribute the assessment.

“The assessment shall be distributed according to the law and practice of the village.

“Every year the public accounts shall be closed, and read by the register, in the absence of the treasurer, to the assembled Commune, and shall be left in possession of the Council for eight days. They shall then be submitted to the village Committee with the necessary vouchers, which is bound to return them to the Council within one month, with any remarks it may think necessary. These remarks shall be examined by the Council, which shall add any explanation of its own; when the whole shall be submitted to the Government.

“The Council may require, in difficult cases, the presence of the *government officer** of the district, who has a right if he chooses to be present on all occasions of the meeting of the Council.

“The Community takes no immediate concern in the public affairs, nor can it assemble without being summoned by the Mayor; but it has a right to elect a permanent Committee to control the acts of the Council.

“This Committee consists of the same number of members as the Council: it is elected for two years; half of whom go out, and remain out one year, when they are eligible to re-election. No person is exempt from this duty. The

* Each officer has from twenty to thirty-five villages, and answers to the *Sheikdar* of the Indian government.

community elects both the President and the Committee, and the election requires no confirmation from any higher authority.

“The Council is obliged to obtain the consent of the Committee of Control in the following cases:—

“1. In the formation of the budget and the assessment,

“2. In the defraying of any expenses.

“3. On the occasion of forming all contracts on account of the village which are not put up to public auction; especially should the contract be made with a member of the Council.

“4. On remunerating the members of the Council for extra services.

“5. On the occasion of remitting any balances due from individuals, or bodies, to the village.

“6. In all changes whatsoever of the public disbursements or the public funds.

“When the Council and Committee of Control cannot agree in any matter, no change shall take place.

“The Committee, on examining the budget, shall be competent to annex any remarks it may have to make on the general state of the community and its concerns.

“The Committee shall address its remarks at first to the Council; and in case of the latter body not acceding to the wishes of the former, it is entitled to appeal to the Government.

“The resolutions of the Council require the confirmation of Government in every case wherein the interests of the Commune and the Council, or that of the present members of the community, may affect the interests of posterity, or when the interests of one Commune is opposed to the interests of another.”

THE END.

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